

EXHIBIT U

**ANALYSIS
OF
TERMINATIONS
AT DONER PARTNERS, LLC.**

Prepared for

SUSAN WALSH V. DONER PARTNERS, LLC D/B/A DONER

Civil Action Number 2:18-CV-13930-TB

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

Prepared by

**David A. Macpherson, Ph.D.
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February 21, 2020

**ANALYSIS
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I. Introduction

This report was undertaken at the request of counsel representing the plaintiff in the case of Susan Walsh V. Doner Partners, LLC D/B/A Doner. The plaintiff alleges age discrimination as part of the basis of the lawsuit. I was asked to statistically evaluate the pattern of employee terminations with respect to age, if any, among employees at the Creative Division at Doner and evaluate the defendant's expert report by Dr. Carole Amidon.

The report is organized as follows. My qualifications to prepare this report are contained in Section II. Section III describes the data and records I relied upon for this report. Section IV presents my analyses. Section V provides my review of Dr. Carole Amidon's report. A summary and conclusions are provided in Section V.

II. Qualifications

I am currently the E.M. Stevens Professor of Economics and Chair of the Economics Department at Trinity University in San Antonio, Texas. Previously, I was employed by Florida State University as Director of the Pepper Institute on Aging and Public Policy and the Rod and Hope Brim Eminent Scholar in Economics. I have taught both undergraduate and graduate Econometrics (statistical analysis of economic data),

and Labor Economics. I have published over 60 articles in peer-reviewed professional journals. I am included in *Who's Who in Economics, Fourth Edition*. The selection criteria for being included was being one of the 1,200 most frequently cited economists in the years 1990-2000 using the Social Science Citation Index.

I have held leadership positions in professional economics associations. I have served as vice-president of the National Association of Forensic Economics and the Southern Economics Association.

I am currently serving on the editorial board of the *Journal of Forensic Economics*, which is a peer-reviewed journal. I have also served as a reviewer or "referee" for 30 peer-reviewed journals, including the *Journal of Human Resources*, *Journal of Labor Economics*, *Quarterly Journal of Economics*, and the *Review of Economics and Statistics*. Based on these experiences, I am very familiar with the scholarly and professional research process and the concept of peer review.

I have an extensive research background in the labor economics area. I have authored over 45 peer-reviewed journal articles on labor economics topics. The journals include the *Industrial and Labor Relations Review*, *Journal of Human Resources*, *Journal of Labor Economics*, and the *Review of Economics and Statistics*.

I have prepared numerous analyses and reports that use statistical methods as applied to specific questions. I have been responsible for developing the techniques and approaches required for these analyses. I routinely use computers and statistical software packages to assist me in my analytical work. I have been qualified as an expert witness on the statistical analysis of employment discrimination and economic damages in state courts in Florida, Georgia, Kansas, Michigan, and Texas, as well as in federal courts, and

I have given expert testimony. I have prepared analyses and testified on behalf of both plaintiffs and defendants.

Details of my qualifications are reflected in my current résumé and legal cases, attached as Appendix A to the report.

My compensation is \$300 per hour for research and \$350 per hour for testimony.

III. Data and Records

I reviewed the following materials in preparing this report.

- Amidon, Carole, "Report in the Matter of Susan Walsh V. Doner Partners, LLC D/B/A Doner," December 11, 2019
- Amidon, Carole, "Supplemental Report in the Matter of Susan Walsh V. Doner Partners, LLC D/B/A Doner," January 24, 2020
- Amidon, Carole, "Documents Reviewed"
- Chan, Sewin and Ann Huff Stevens, "Job Loss and Employment Patterns of Older Workers," *Journal of Labor Economics*, 19(2), April 2001, pp. 484-521 (a).
- Chan, Sewin, and Ann Huff Stevens, "The Effects of Job Loss on Older Workers: Employment, Earnings and Wealth," In *Ensuring Health and Income Security for an Aging Workforce*, edited by Peter P. Budetti, Richard V. Burkhauser, Janice M. Gregory and H. Allan Hunt. Kalamazoo: W. E. Upjohn Institute for Employment Research, 2001. (b)
- Couch, Kenneth A. "Late Life Job Displacement," *The Gerontologist* 38(1), January 1998, pp. 7-17.
- Couch, Kenneth A, and Nicholas A. Jolly, Dana W. Placzek, "Earnings Losses of Older Displaced Workers: A Detailed Analysis with Administrative Data," *Research on Aging* 31(1), January 2009, pp. 17-40.
- Couch, Kenneth A, and Dana W. Placzek, "Earnings Losses of Displaced Workers Revisited," *American Economic Review* 100(1), March 2010, pp. 572-589.
- Doner, Notice Regarding Involuntary Reduction-In-Force (November 15, 2015, March 16, 2016, August 23, 2016, August 1, 2017, May 23, 2018, and September 12, 2018, May 15, 2019, and September 12, 2019).
- Hawley, Clifford, "A Time Series Pitfall in the Statistical Analysis of Employment Discrimination," *Journal of Forensic Economics* 14(3), 2001, pp. 193-202.

- Hirsch, Barry T., David A. Macpherson, and Melissa A. Hardy, "Occupational Age Structure and Access for Older Workers," *Industrial and Labor Relations Review* 53(3), April 2000, pp. 401-18.
- Jacobson, Louis, Robert LaLonde, and Daniel Sullivan, "Earnings Losses of Displaced Workers," *American Economic Review* 83(4), September 1993, pp. 685-709.
- Plaintiff's First Amended Complaint
- Walsh, Susan, Email, February 18, 2020
- Walsh, Susan, Plaintiff's Supplemental Response to Defendant's First Set of Interrogatories to Plaintiff Susan Walsh, August 9, 2019
- Walsh, Susan, 2018 Doner W-2

IV. Analysis

I have been asked to produce a statistical analysis of the termination process for workers in the Creative Division at Doner, with respect to age. A key question in litigation involving allegations of age discrimination is determining whether there is a statistically determinable "pattern and practice" of selections (in this case terminations) that is not reflective of a pattern attributable to chance alone. Hence, if a selection process is neutral in terms of terminations and age, we would expect that the ages of the promoted group will be, other things equal and on average, in proportion to the representation of the older workers in the "pool" from which the terminations were drawn.

The expected number of older workers promoted is obtained by the simple multiplication of the total number of promoted employees by the percent of the employees in the pool who were defined as older workers at some specific date. Social scientists and the Courts (*Hazelwood School District v. U.S.*, 1977) generally conclude that when the probability of a promotion selection is less than 5.0% (more than two

standard deviations) the actual or observed outcome is considered *statistically significant* and therefore provides statistical support for allegations of employment discrimination.

Age 40 and Older Analysis

Table 1 of Appendix B presents my first analysis, which defines older workers as those employees aged 40 and older as of each termination-eligible pool of employees.¹ This approach is common in the analysis of alleged employment discrimination. This “pool analysis” statistically compares the actual number of older worker involuntary terminations to the number of older-worker terminations that would be expected in an age-neutral setting.

Column 1 of Table 1 indicates the dates at which each involuntary termination occurred, while Column 2 contains a count of the number of employees present in the workforce that day.² Column 3 is a count of the number of involuntary terminations on the specific day in question.

Column 4 presents the percent of employees age 40 and older in the pool at the specific dates the terminations were made. The predicted or expected number of age 40 and older workers involuntarily terminated found in Column 5 is obtained by the simple multiplication of Column 3 by Column 4.

¹ The analysis does not include the two rounds of terminations occurring in 2019 (May 15, 2019 and September 10, 2019) for two reasons. First, the 2019 terminations occurred after the filing of the complaint in this case. Second, the September 10, 2019 terminations included workers outside the Creative Division (Susan Walsh email, February 18, 2020).

² The termination pools were the following: November 15, 2015 (“Creative”); March 16, 2016 (“Creative”); August 23, 2016 (“Creative-Cleveland and Detroit Offices”); August 1, 2017 (“Creative in Detroit and Cleveland”); May 23, 2018 (“Creative Department in Southfield, Michigan”); and September 12, 2018 (“Creative Department in Southfield, Michigan”).

The statistical analysis of the pattern of involuntary terminations in Table 1 is completed using the Mantel-Haenszel technique.³ The last row of Table 1 shows that there were 41 terminations of workers age 40 and older (i.e., the sum of Column 6) as compared to a predicted or expected number of age 40 and older of about 28.09 (i.e., the sum of Column 5). Thus, there were 12.91 more terminations of workers age 40 and older than we would have expected based on the representation of age 40 and older employees in the workforce over this time period. The key statistical question revolves around this difference of 12.91 employees. Specifically, is this difference statistically significant?

The analysis indicates that this 12.91 employee difference is statistically significant since, at 3.32 standard deviations, it is greater than the two standard deviations threshold previously discussed. Differences of this magnitude are not likely to occur by chance alone. The odds of this difference being due to chance alone are 1 in 1,121. Therefore, the analysis supports the allegation of disproportionate termination of older Creative Doner employees with respect to age.⁴

To address the possibility that the higher termination rates of older workers are the result of them working in jobs with higher termination rates, an analysis controlling for job titles and executive status was conducted. There are a total of 208 combinations of date, job title, and executive status for the pool during this period.

³ The Mantel-Haenszel technique calculates the number of standard deviations over each of the termination dates listed in Table 1. This is a useful measure to test a charge of an “employer’s pattern and practice” of discrimination in that it determines in the aggregate if there is a statistically significant result after adjusting for the occurrences in each of the individual pools. It is computed by summing the differences of each pool and the variances for each pool. Then the sum of the differences is divided by the square root of the sum of the variances to compute the number of standard deviations in the aggregate.

⁴ If the two termination rounds for 2019 included, then the number of standard deviations is 2.97, which is still statistically significant.

The results for models including job title and executive status are shown in Table 2 of Appendix B. The last row of Table 2 shows that there were 41 terminations of workers age 40 and older (i.e., the sum of Column 8) as compared to a predicted or expected number of age 40 and older of about 31.72 (i.e., the sum of Column 7). Thus, there were 9.28 more terminations of workers age 40 and older than we would have expected based on the representation of age 40 and older employees in the workforce over this time period. The key statistical question revolves around this difference of 9.28 employees. Specifically, is this difference statistically significant?

The analysis indicates that this 9.28 employee difference is statistically significant since, at 3.33 standard deviations, it is greater than the two standard deviations threshold previously discussed. Differences of this magnitude are not likely to occur by chance alone. The odds of this difference being due to chance alone are 1 in 1,136. Therefore, the analysis supports the allegation of disproportionate termination of older Creative Division Doner employees with respect to age.

Age 50 and Older Analysis

Table 3 of Appendix B presents my next analysis, which defines older workers as those employees aged 50 and older as of each termination-eligible pool of employees. Column 1 of Table 3 indicates the dates at which each involuntary termination occurred, while Column 2 contains a count of the number of employees present in the workforce that day. Column 3 is a count of the number of involuntary terminations on the specific day in question.

Column 4 presents the percent of employees age 50 and older in the pool at the specific dates the terminations were made. The predicted or expected number of age 405 and older workers involuntarily terminated found in Column 5 is obtained by the simple multiplication of Column 3 by Column 4.

The last row of Table 3 shows that there were 20 terminations of workers age 50 and older (i.e., the sum of Column 6) as compared to a predicted or expected number of age 50 and older of about 10.09 (i.e., the sum of Column 5). Thus, there were 9.91 more terminations of workers age 50 and older than we would have expected based on the representation of age 50 and older employees in the workforce over this time period. The key statistical question revolves around this difference of 9.91 employees. Specifically, is this difference statistically significant?

The analysis indicates that this 9.91 employee difference is statistically significant since, at 3.41 standard deviations, it is greater than the two standard deviations threshold previously discussed. Differences of this magnitude are not likely to occur by chance alone. The odds of this difference being due to chance alone are 1 in 5,783. Therefore, the analysis supports the allegation of disproportionate termination of older Creative Doner employees with respect to age.⁵

To address the possibility that the higher termination rates of older workers are the result of them working in jobs with a higher termination rate, an analysis controlling for job titles and executive status was conducted.

The results for models, including job title and executive status, are shown in Table 4. The last row of Table 4 shows that there were 20 terminations of workers age 50

⁵ If the two termination rounds for 2019 included, then the number of standard deviations is 2.81, which is still statistically significant.

and older (i.e., the sum of Column 8) as compared to a predicted or expected number of age 50 and older of about 10.67 (i.e., the sum of Column 7). Thus, there were 9.33 more terminations of workers age 50 and older than we would have expected based on the representation of age 50 and older employees in the workforce over this time period. The key statistical question revolves around this difference of 9.33 employees. Specifically, is this difference statistically significant?

The analysis indicates that this 9.33 employee difference is statistically significant since, at 3.89 standard deviations, it is greater than the two standard deviations threshold previously discussed. Differences of this magnitude are not likely to occur by chance alone. The odds of this difference being due to chance alone are 1 in 9,864. Therefore, the analysis supports the allegation of disproportionate termination of older Creative Division Doner employees with respect to age.

Average Age Older Analysis

Table 5 compares the age of workers of Doner Creative Division workers who were retained versus those who were terminated. As shown in the last row of Table 5 in Appendix B, the average age of workers who were terminated was 43.46, while the average age of those retained was 37.33. The difference in the average ages of the retained and terminated workers was 6.13 years.

The analysis indicates that this 6.13 years difference is statistically significant since, at 3.43 standard deviations, it is greater than the two standard deviations threshold previously discussed. Differences of this magnitude are not likely to occur by chance

alone. The odds of this difference being due to chance alone are 1 in 1,656. Therefore, the analysis supports the allegation of disproportionate termination of older Creative Division Doner employees with respect to age.

Summary of Termination Analysis

The analysis shows that older workers in the Creative Division at Doner were statistically significantly more likely to be terminated than younger workers. These results were found when the definition of older workers is those aged 40 and older and when it is those aged 50 and older. The results remain statistically significant after controlling for job titles and executive status. The statistical significance was higher for the age 50 analysis than the age 40 analysis. Also, the age analysis indicates that terminated workers on average were more than six years older than retained workers and this difference was statistically significant.

Analysis Bias Against Plaintiff

Hawley (2001) points out that the analysis that I have conducted for this report is biased against the plaintiff. Due to a lack of appropriate data, the analysis treats each layoff as an independent pool of workers. This assumption, in reality, is not the case as the age composition of each layoff pool after the first pool is affected by the age distribution of the terminated workers in the previous pool. Hawley (2001) states that ignoring the relationship across the termination pools will typically lead to a bias against

the plaintiff. Hawley (2001) argues the appropriate solution is to track workers across the pools and conduct a single pool analysis rather than a multiple pool analysis. I can't conduct such an analysis since I don't have the data necessary to track workers over time in the Creative Division at Doner.

V. Review of Dr. Carole Amidon Report

The report of Dr. Amidon contains three types of analysis. First, an evaluation of the reduction in force (terminations) for non-executive Creative Directors in Southfield, Michigan, in the Creative Division at Doner. Second, an investigation of the gender difference in salaries for non-executive Creative Directors in Southfield, Michigan, in the Creative Division at Doner. Third, a discussion of the job search by Ms. Walsh since her termination, as well as an estimate of her earnings losses. My analysis will address each part of her report.

Reduction in Force

Dr. Amidon's analysis of the terminations in the Creative Division at Doner suffers from two problems. First, she examines only non-executive Creative Directors at the Southfield, Michigan location. She finds no statistical difference in the termination rate between older and younger workers. As shown in my earlier analysis, when the analysis is conducted for the entire Creative Division at Doner, older workers were

terminated at a statistically significant higher rate than younger workers. The statistical significance remains even after controlling for a worker's job title and executive status.

Second, Dr. Amidon examines each round of layoffs as separate events and does not account for the possibility that the termination rates are statistically significant when examined across the multiple rounds of layoffs. As I showed earlier, the termination rates of older workers at the Creative Division are statistically significantly higher when examined across all the rounds of layoffs.

Doner Non-Executive Creative Director Salary Analysis

Dr. Amidon compared the pay of male and female non-executive Creative Directors at Doner in Southfield, Michigan, for Spring 2016, Fall 2016, Spring 2017, Fall 2017, Spring 2018, and Fall 2018. For each time period, women earned less than men. She reports that the gender earnings gap, which ranged from -\$2,050 to -\$23,724, was not statistically significant in any of the six data periods. This is not surprising since she examined only a very small sample of workers (6 to 14). When sample sizes are small, one is less likely to find a statistically significant difference between the two groups.

To examine whether a gender earnings gap exists in the Creative Division at Doner, Dr. Amidon should have examined the gender pay difference across all of the jobs in the Creative Division. Plaintiff's First Amended Complaint Exhibit B indicates such an examination has been conducted by Doner. The analysis indicates that Doner female workers were paid 10 percent less than their male counterparts.

Job Search and Damages Analysis

For the job search part of her analysis, Dr. Amidon provides the mean and median number of weeks unemployed workers who are unemployed in May 2018 and June 2018. Based on these statistics, she argues that Ms. Walsh would have been reemployed by July 2018 or October 2018.

Her conclusions based on these statistics are flawed for two reasons. First, she provides data on incomplete spells of unemployment. That is, all of the individuals included in her weeks unemployed statistics are currently unemployed and have not been reemployed. The appropriate statistic is the length of time to get reemployed.

Second, Dr. Amidon does not account for the fact that Ms. Walsh is an older terminated worker. The empirical evidence is that job losses for older workers have large and lasting effects on their probability of being reemployed.⁶ Chan and Stevens (2001a) find that two years after a job loss at age 55, only 60% of men and 55% of women are employed, compared with employment rates of more than 80% among nondisplaced men and women who were working at age 55. They also report that four years after a job loss, there remains a gap in employment rates of about 20% between the laid-off and non-laid-off workers.

The effects of a job loss on reemployment rates are even starker for workers laid-off at Ms. Walsh's age of five days before her 60th birthday. I determined the median time to reemployment for Ms. Walsh based on the research by Chan and Stevens. Table 6

⁶ On a related note, Hirsch, Macpherson, and Hardy (2000) find that the occupational choices for older individuals looking for employment is limited as occupational segregation is substantially greater for older new hires than for either young new hires or all older workers.

shows the projected time to reemployment based on a married, white female, college education, in excellent health, no disability that affects work, with a prior job loss. The probabilities adjust for age and months not employed (months not employed is 1 for June 2018). I calculated the median time to reemployment for Ms. Susan Walsh as 53 months or October 2022.

Ms. Walsh has been actively searching for employment. The job log listed in her Supplemental Response to Defendant's First Set of Interrogatories shows 194 entries between May 24, 2018, and June 16, 2019.

Second, Dr. Amindon provides an analysis of damages for Ms. Walsh. She takes the earnings difference between her Doner position and the average earnings of two occupations in the Detroit area until her normal Social Security retirement age of 66.7 with an allowance for 9.9 or 21.8 weeks of unemployment.⁷

There are four significant problems with Dr. Amindon's damages analysis. First, it ignores the literature cited earlier showing that older terminated workers have lower and persistent employment probabilities after termination. Second, she does not account for the fact that older terminated workers such as Ms. Walsh suffer long-lasting earnings losses even after reemployment. Chan and Stevens (2001b) report that reemployed females age 51 to 60, with 3 to 9 years of job tenure, suffer an earnings loss which starts at -35.1% one year after termination and is -28.5% for six or more years after termination. Couch et al. (2009) find that the average female laid-off worker aged 60 suffers a 54% decline in earnings one year later and a 67% decline in earnings six years

⁷ The occupations are Advertising and Promotions Managers and Art Directors.

later.⁸ It is important to note that the Couch et al. (2009) data does not include hours worked; thus, the observed earnings losses are also capturing hours reduction and non-employment spells of workers.

Third, Dr. Amidon did not include damages for Ms. Walsh's lost fringe benefits while she is unemployed. She lost her 3% employer match on her 401(k) plan and also had to pay for the entire cost of her health insurance.⁹ Her interrogatory responses indicate that she paid \$23,856 to continue her health insurance and pay Medicare expenses between her layoff date and June 2019. Fourth, Dr. Amindon did not allow for any wage growth for Ms. Walsh for the over six-year period until her projected retirement date.

VI. Summary and Conclusions

I was asked to statistically evaluate the pattern of employee terminations with respect to age, if any, among employees at the Creative Division at Doner. Older workers in the Creative Division at Doner were statistically significantly more likely to be terminated than younger workers. These results were found when the definition of older workers is those aged 40 and older and when it is those aged 50 and older. The results remain statistically significant after controlling for job titles and executive status.

⁸ Other studies finding large earnings losses six years after termination include Jacobson et al. (1993) and Couch and Placzek (2010). Also see Couch (1998) for evidence that older laid-off workers suffer large earnings losses.

⁹ Her 2018 Doner W-2 indicates that she was paying about \$110 per week towards the cost of her health insurance.

Also, the age analysis indicates that terminated workers on average were more than six years older than retained workers and this difference was statistically significant.

These findings provide statistical support for the allegation that the termination process at the Creative Division at Doner was not neutral with respect to age.

I was also asked to evaluate the defendant's expert report by Dr. Carole Amidon. The report contains significant flaws with regards to its analysis of the termination process as well as its analysis of the gender pay gap in the Creative Division at Doner. The damages estimate is also flawed and ignores factors that would lead to a higher damages estimate for Ms. Walsh.

The calculations contained in this report are provisional. They are based upon the information and data available to me at this time. My calculations are subject to revision and updating if additional information or data is forthcoming.

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David A. Macpherson

David A. Macpherson, Ph.D.
February 21, 2020

Appendix A

**Resume and Testimony of
David A. Macpherson, Ph.D.**

DAVID A. MACPHERSON

2/2020

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Ph.D., Economics, The Pennsylvania State University.

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Current Positions

E.M. Stevens Professor of Economics, Trinity University, 2009-
Chair of Economics Department, Trinity University, 2015-
Research Fellow, Institute for the Study of Labor (IZA), Bonn, 2004-.

Previous Positions

Rod and Hope Brim Eminent Scholar in Economics, Florida State University, 2004-2009.
Director, Pepper Institute on Aging and Public Policy, Florida State University, 2003-2009.
Abba P. Lerner Professor of Economics, Florida State University, 2000-2009.
Professor, Department of Economics, Florida State University, 1996-2009.
Director of Research, Pepper Institute on Aging and Public Policy, FSU, 1995-2000.
Associate Professor, Department of Economics, Florida State University, 1993-1996.
Research Associate, Pepper Institute on Aging and Public Policy, FSU, 1993-2001, 2003-2009.
Visiting Associate Professor, Department of Economics, Florida State University, 1992-1993.
Research Affiliate, Pepper Institute on Aging and Public Policy, FSU, 1992-1993, 2001-2003.
Associate Professor, Department of Economics, Miami University, 1991-1993.
Assistant Professor, Department of Economics, Miami University, 1987-1991.

Research Areas

Labor Economics, Labor Market Aspects of Pensions, Labor Unions, Racial and Gender Differences in the Labor Market, Minimum Wage, Deregulation.

Teaching Areas

Principles of Microeconomics and Macroeconomics, Intermediate Microeconomics, Money and Banking, Econometrics (undergraduate and graduate), Labor Economics and Labor Relations (undergraduate and graduate).

Books

Lives of the Laureates, Seventh Edition, MIT Press: Cambridge, MA, forthcoming, with Roger Spencer. Also co-author on 6th edition.

Contemporary Labor Economics, 12th edition, McGraw-Hill: New York, NY, forthcoming, with Campbell McConnell and Stanley Brue. Co-author on 5th to 11th editions as well.

Determining Economic Damages, 27th Revision, James Publishing: Costa Mesa, CA, 2019, with Stanley Stephenson. Co-author on 25th and 26th editions as well

Economics: Private and Public Choice, 16th edition, Cengage: Cincinnati, OH, 2017, with James Gwartney, Richard Stroup, and Russell Sobel. Co-author on 10th to 15th editions as well.

Instructor's Manual for *Economics: Private and Public Choice*, 16th edition, Cengage: Cincinnati, OH, 2017. Author for instructor's manual for 10th to 15th editions as well.

Union Membership and Earnings Data Book: Compilations from the Current Population Survey (2019 Edition), Bureau of National Affairs, Washington, D.C., with Barry Hirsch.

Previous Editions: *Union Membership and Earnings Data Book: Compilations from the Current Population Survey* (Washington: Bureau of National Affairs, 1994-2018).

Tables derived from the *Data Book* are included annually in ProQuest's *Statistical Abstract of the United States* (successor to the discontinued government version of *Statistical Abstract*). Previously included in U.S. Department of Commerce, *Statistical Abstract of the United States 2012*, 131th Edition (Washington: GPO, 2011), Tables 664, 666; *Statistical Abstract of the United States 2011*, 130th Edition (Washington: GPO, 2011), Tables 663, 665; *Statistical Abstract of the United States 2010*, 129th Edition (Washington: GPO, 2010), Tables 648, 650; *Statistical Abstract of the United States 2009*, 128th Edition (Washington: GPO, 2009), Tables 642, 644; *Statistical Abstract of the United States 2008*, 127th Edition (Washington: GPO, 2008), Tables 642, 644; *Statistical Abstract of the United States 2007*, 126th Edition (Washington: GPO, 2006), Tables 645, 647; *Statistical Abstract of the United States 2006*, 125th Edition (Washington: GPO, 2005), Tables 647, 649; *Statistical Abstract 2004-2005*, Tables 638, 640; *Statistical Abstract 2003*, Tables 656, 658; *Statistical Abstract 2002*, Tables 628, 630; *Statistical Abstract 2001*, Tables 637, 639; *Statistical Abstract 2000*, Tables 712, 714; *Statistical Abstract 1999*, Tables 718, 720; *Statistical Abstract 1998*, Tables 712, 714; *Statistical Abstract 1997*, Tables 688, 690; *Statistical Abstract 1996*, Tables 681,

683; *Statistical Abstract 1995*, Tables 695, 697; and in U.S. Department of Commerce, *State and Metropolitan Area Data Book, 1997-98*, 5th Edition (Washington: GPO, 1998), Table A-22.

E-book, *Lives of the Laureates, Sixth Edition: Twenty-Three Nobel Economists*, MIT Press: Cambridge, MA, 2015, with Roger Spencer.

Pensions and Productivity, W.E. Upjohn Institute for Employment Research: Kalamazoo, MI, 1998, with Christopher Cornwell and Stuart Dorsey.

Journal Publications and Book Chapters (Economics)

“The Gender Wage Gap and the Fair Calculations Act,” with William Even, *Journal of Forensic Economics*, forthcoming.

“The Affordable Care Act and the Growth of Involuntary Part-Time Employment,” with William Even, *Industrial and Labor Relations Review*, August 2019, pp. 955-980.

“Where Does the Minimum Wage Bite Hardest in California?” with William Even, *Journal of Labor Research*, March 2019, pp. 1-23.

“Who’s Affected by a \$15 Minimum Wage?” in *Fighting for \$15? An Evaluation of the Evidence and a Case for Caution*, Employment Policies Institute, Edited by Michael Saltsman, 2019.

“The Importance of Wage Growth Assumptions in Calculating Economic Damages,” with William Even, *Journal of Forensic Economics*, December 2018, pp. 127-144.

“Nonprofit Wages: Theory and Evidence,” with Barry T. Hirsch and Anne E. Preston, *Handbook of Research on Nonprofit Economics and Management*, Edward Elgar, Edited by Bruce A. Seaman and Dennis R. Young, 2nd edition, 2018.

“Assessing Economic Damages in Wrongful Termination Cases,” *Journal of Legal Economics*, October 2016, pp. 31-48, with Stanley Stephenson.

“What Do Unions Do to Pension Performance?” *Economic Inquiry*, July 2014, pp. 1173-1189, with William Even.

“Deferred Compensation vs. Efficiency Wages: An Experimental Test of Effort Provision and Self-Selection,” *Journal of Business and Economic Organization*, June 2014, pp. 90-107, with Tim Salmon and Kislaya Prasad.

“The Effect of the Tipped Minimum Wage on Employees in the U.S. Restaurant Industry,” *Southern Economic Journal*, January 2014, pp. 633-655, with William Even.

"Computing Lost Profits in Business Interruption Litigation: A General Model," *Journal of Business Valuation and Economic Loss Analysis*, May 2012, pp. 1-16, with Stanley Stephenson and Gauri Prakash-Canjels.

"Is Bigger Still Better?: The Decline of the Wage Premium at Large Firms," *Southern Economic Journal*, April 2012, pp. 1181-1201, with William Even.

"Growth of Participant Direction in Defined Contribution Plans," April 2010, pp. 190-208, *Industrial Relations*, with William Even.

"Managing Risk Caused by Pension Investments in Company Stock," *National Tax Journal*, September 2009, pp. 439-453, with William Even.

"Pension Investments in Employer Stock," *Journal of Pension Economics and Finance*, March 2008, pp. 67-93, with William Even.

"Improving Pension Coverage at Small Firms," with William Even, in *Overcoming Barriers to Entrepreneurship*, ed. Diana Furchtgott-Roth, Rowman & Littlefield, 2008.

"Defined Contribution Plans and the Distribution of Pension Wealth," *Industrial Relations*, July 2007, pp. 551-581, with William Even.

"Lost Profits Damages to New Businesses: Adjusting for Survival," *Journal of Business Valuation and Economic Loss Analysis*, October 2006, pp. 1-12, with Stanley Stephenson.

"The Effects of Employer Matching in 401(k) Plans," *Industrial Relations*, July 2005, pp. 525-549, with William Even.

"When Will the Gender Gap in Retirement Income Narrow?" *Southern Economic Journal*, July 2004, pp. 182-200, with William Even.

"Company Stock in Pension Funds," *National Tax Journal*, June 2004, pp. 299-313, with William Even.

"Wages, Sorting on Skill, and the Racial Composition of Jobs," *Journal of Labor Economics*, January 2004, pp.189-210, with Barry Hirsch.

"Measuring Union and Nonunion Wage Growth: Puzzles in Search of Solutions" with Barry Hirsch and Edward Schumacher, in *Changing Role of Unions: New Forms of Representation*, Phanindra Wunnava, M.E. Sharpe, 2004.

"Living Wage Laws and the Case for a Targeted Wage Subsidy," in *Living Wage Movements: Global Perspectives*, ed. Deborah M. Figart, Routledge, 2004.

"Do Terminated Employees Catch Up? Evidence From the Displaced Worker Survey," *Journal of Forensic Economics*, Spring/Summer 2003, pp. 185-199, with Michael Piette.

"Racial and Ethnic Differences in Pension Wealth," *Research in Labor Economics*, 2003, pp. 203-226, with William Even.

"Union Membership and Coverage Database from the Current Population Survey: Note," *Industrial and Labor Relations Review*, January 2003, pp. 349-354, with Barry Hirsch. [Describes the database and web site www.unionstats.com.]

"The Wage and Employment Dynamics of Minimum Wage Workers," *Southern Economic Journal*, January 2003, pp. 676-690, with William Even.

"Benefits and Worker Productivity," with William Even, in *Benefits for the Workplace of Tomorrow*, eds. Olivia S. Mitchell, David S. Blitzstein, Michael S. Gordon, and Judith F. Mazo, University of Pennsylvania Press, 2003.

"Estimates of Union Density by State," *Monthly Labor Review*, July 2001, pp. 51-55, with Barry Hirsch and Wayne Vroman (accompanying data online).

"Children's Effects on Women's Labor Market Attachment and Earnings," with William Even, in *Changes in Working Time in Canada and the United States*, eds. Susan Houseman and Alice Nakamura, W.E. Upjohn Institute, 2001.

"Downsizing and Life Course Consequences of Job Loss: The Effect of Age and Gender on Employment and Income Security," with Jill Quadagno, Jennifer Reid, and Lori Parham, in *Restructuring Work and the Life Course*, eds. Victor Marshall, Walter Heinz, Helga Krueger, and Anil Verma, University of Toronto Press, 2001.

"The Effect of a Job Loss on the Employment Experience, Benefits, and Retirement Savings of Bank Officers," with Jill Quadagno and Jennifer Keene, in *Ensuring Health and Income Security for an Aging Workforce*, ed. Peter P. Budetti, W.E. Upjohn Institute, 2001.

"The Changing Distribution of Pension Coverage," *Industrial Relations*, April 2000, pp. 199-227, with William Even.

"Occupational Age Structure and Access for Older Workers," *Industrial and Labor Relations Review*, April 2000, pp. 401-418, with Barry Hirsch and Melissa Hardy.

"Earnings, Rents, and Competition in the Airline Labor Market," *Journal of Labor Economics*, January 2000, pp. 125-155, with Barry Hirsch. Reprinted in *The Causes and Effects of Deregulation*, edited by Paul W. MacAvoy and Richard Schmalensee, Edward Elgar, 2014, Vol. I, Ch. 16.

"Estimating Wage Differentials: When Does Cost-of-Living Matter?" *Economic Inquiry*, October 1999, pp. 577-598, with Mike DuMond and Barry Hirsch.

"Earnings and Employment in Trucking: Deregulating a Naturally Competitive Industry," with Barry Hirsch, in *Regulatory Reform and Labor Markets*, ed. James Peoples, Kluwer Publishers, 1998.

"Worker's Compensation Reciprocity in Union and Nonunion Workplaces," *Industrial and Labor Relations Review*, January 1997, pp. 213-236, with Barry Hirsch and Michael DuMond.

"Pensions and Training," *Industrial Relations*, January 1997, pp. 81-96, with Stuart Dorsey.

"The Consequences of Indexing Minimum Wages," *Contemporary Economic Policy*, October 1996, pp. 67-77, with William Even.

"Employer Size and Labor Turnover: The Role of Pensions," *Industrial and Labor Relations Review*, July 1996, pp. 707-728, with William Even.

"The Consequences of Non-FICA Status in State and Local Pensions," *Proceedings of National Tax Association Meetings*, 1996, with William Even.

"Gender-Related Differences in Pension Coverage," with William Even, in *Women and Work: A Handbook*, Garland Publishing, New York, NY, 1996.

"Wages and Gender Composition: Why Do Women's Jobs Pay Less?" *Journal of Labor Economics*, July 1995, pp. 426-471, with Barry Hirsch. Reprinted in " in *Recent Developments in Labor Economics*, edited by John T. Addison, Edward Elgar, 2007.

"Employer Size and Compensation: The Role of Worker Characteristics," *Applied Economics*, September 1994, pp. 897-907, with William Even

"Gender Differences in Pensions," *Journal of Human Resources*, Spring 1994, pp. 555-587, with William Even.

"Why Did Male Pension Coverage Decline in the 1980s?", *Industrial and Labor Relations Review*, April 1994, pp. 439-453, with William Even.

"Unionism and Gross Employment Flows," *Southern Economic Journal*, January 1994, pp. 427-438, with Timothy Dunne.

"The Pension Coverage of Young and Mature Workers", with William Even, in *Pension Coverage Issues for the '90s*, eds. Richard Hinz, John Turner, and Phyllis Fernandez, U.S. Government Printing Office, Washington, D.C, 1994.

"The Decline of Private-Sector Unionism and the Gender Wage Gap," *Journal of Human Resources*, Spring 1993, pp. 279-296, with William Even.

"Union Membership and Coverage Data Available From the Current Population Surveys: Note." *Industrial and Labor Relations Review*, April 1993, pp. 574-578, with Barry Hirsch.

"Racial Differences in Married Female Labor Force Participation Behavior: An Analysis Using Interracial Marriages," *Review of Black Political Economy*, Summer 1992, pp. 59-68, with James Stewart.

"Employer-Provided Retiree Health Insurance: Who is Covered?" *Economics Letters*, May 1992, pp. 95-99.

"Union Wage Differentials and the Effects of Industry and Local Union Density: Evidence from the 1980s," *Journal of Labor Research*, Fall 1991, pp. 419-427, with Michael Curme.

"The Effects of Extended Families and Marital Status on Housing Consumption by Black Female-Headed Households," *Review of Black Political Economy*, Winter/Spring 1991, pp. 65-84, with James Stewart.

"The Impact of Unionism on Fringe Benefit Coverage," *Economics Letters*, May 1991, pp. 87-91, with William Even.

"A Note on Ownership and Performance in Manufacturing Firms," *Southern Economic Journal*, April 1991, pp. 1164-1169, with Timothy Dunne.

"Union Membership and Contract Coverage in the United States, 1983-1988," *Industrial and Labor Relations Review*, October 1990, pp. 5-33, with Michael Curme and Barry Hirsch.

"The Gender Gap in Pensions and Wages," *Review of Economics and Statistics*, May 1990, pp. 259-265, with William Even.

"The Effect of International Competition on Union and Nonunion Wages," *Industrial and Labor Relations Review*, April 1990, pp. 434-446, with James Stewart.

"Plant Size and the Decline of Unionism," *Economics Letters*, April 1990, pp. 393-398, with William Even.

"Trade Unions and Labor's Share in U.S. Manufacturing Industries," *International Journal of Industrial Organization*, March 1990, pp. 143-51.

"The Labor Force Participation and Earnings Profiles of Married Female Immigrants," *Quarterly Review of Economics and Business*, Autumn 1989, pp. 57-72, with James Stewart.

"The Labor Supply and School Attendance of Black Women in Extended and Nonextended Households," *American Economic Review Papers and Proceedings*, May 1989, pp. 71-74, with James Stewart.

"Self-Employment and Married Women," *Economics Letters*, December 1988, pp. 281-284.

"Unionism and the Dispersion of Wages Among Blue-Collar Women," *Journal of Labor Research*, Fall 1987, pp. 395-405, with James Stewart.

Journal Publications (Real Estate and Insurance)

"Demographic Factors and Price Distortions in Insurance," *Risk Management and Insurance Review*, Spring 2015, with Ron Cheung, Cassandra Cole, Kathleen McCullough and Charles Nyce, pp. 1-28.

"Forecasting the Demand for Housing in the United States," *Journal of the Center for Real Estate Studies*, March 2013, pp. 28-48, with G. Stacy Sirmans.

"The Impact of No-Fault Legislation on Automobile Insurance Premiums," *North American Actuarial Journal*, Issue 3, 2012, pp. 306-322, with Cassandra Cole, Kevin Eastman, Patrick Maroney, and Kathleen McCullough.

"The Use of Post-Loss Assessments in Catastrophic Financing," *Risk Insurance and Management Review*, Fall 2011, pp. 265-298, with Patrick Maroney, Charles Nyce, Kathleen McCullough, James W. Newman Jr., and Cassandra Cole. The paper received the 2012 *Risk Insurance and Management Review* Best Perspectives Article Award from the American Risk and Insurance Association.

"A Meta-Analysis of Selling Price and Time on the Market," *Journal of Housing Research*, Issue 2010, pp. 139-152, with Stacy Sirmans and Lynn MacDonald.

"A Comparison of Hurricane Loss Models," *Journal of Insurance Issues*, Spring 2010, pp. 31-53, with Kathleen McCullough and Cassandra Cole.

"A Review of the Development of Residual Market Mechanisms in Florida," *Journal of Insurance Regulation*, Summer 2009, pp. 55-80, with Patrick Maroney, Charles Nyce, Kathleen McCullough, James W. Newman Jr., and Cassandra Cole.

"The History of Property Tax Capitalization in Real Estate," *Journal of Real Estate Literature*, Issue 3 2008, pp. 327-343, with Dean Gatzlaff and Stacy Sirmans.

"Horizontal and Vertical Inequity in Real Property Taxation," *Journal of Real Estate Literature*, Issue 2 2008, pp. 167-180, with Dean Gatzlaff and Stacy Sirmans.

"The Title Insurance Industry: Examining a Decade of Growth," *Journal of Insurance Regulation*, Summer 2007, pp. 23-51, with Randy Dumm and Stacy Sirmans.

"The Value of Housing Characteristics: A Meta-Analysis" *Journal of Real Estate Finance and Economics*, November 2006, pp. 215-240, with Stacy Sirmans, Lynn MacDonald, and Emily Zeitz.

"The Composition of Hedonic Pricing Models," *Journal of Real Estate Literature*, Issue 1 2005, pp. 3-43, with Stacy Sirmans.

"The State of Affordable Housing," *Journal of Real Estate Literature*, Issue 2 2003, pp. 133-155, with Stacy Sirmans.

"Affinity Programs and Real Estate Brokerage," *Journal of Real Estate Research*, November-December 2001, pp. 337-351, with Stacy Sirmans.

"Neighborhood Diversity and House Price Appreciation," *Journal of Real Estate Finance and Economics*, January 2001, pp. 81-97, with Stacy Sirmans.

"Forecasting Seniors Housing Demand in Florida," *Journal of Real Estate Portfolio Management*, 1999, pp. 259-74, with G. Stacy Sirmans.

Working Papers

"Interstate Differences in the Public-Private Pay Gap," with William Even, July 2013.

"Teacher Salaries, State Collective Bargaining Laws, and Union Coverage," December 2012, with Barry Hirsch and John Winters.

"The Effects of the 2007-2009 Federal Minimum Wage Increases on Teen Employment," with William Even, under revision, July 2010.

"Do Pensions Impede Phased Retirement?" September 2004, with William Even, under revision.

Papers in Progress

"The Wage Growth of Minimum Wage Workers," with William Even.

"Changes in the Earnings of Real Estate Agents," with Stacy Sirmans.

"The Impact of Unions on Health," with Darren Grant.

Funded Projects

Florida Legislature, 7/2017-6/2018, \$250,000, "Child Support Guidelines," with Stefan Norrbin, Thomas McCaleb, Katie Sherron, and Onsurang Norrbin.

Florida Department of Environmental Protection, 4/2016-6/2016, \$70,455, "Affordability Index," with Stefan Norrbin.

Florida Legislature, 9/2013-6/2014, \$250,000, "Child Support Guidelines," with Stefan Norrbin, Thomas McCaleb, and Onsurang Norrbin.

Florida Legislature, 7/2011-6/2012, \$250,000, "Child Support Guidelines," with Stefan Norrbin and Thomas McCaleb.

Employment Policies Institute, 5/2010-7/2010, \$16,500 (Trinity University portion), "Employment Effects of the 2007-2009 Federal Minimum Wage Increases," with William Even.

National Science Foundation, 9/2009-8/2012, \$125,866 (Trinity University portion), "Incentives in the Workplace: An Experimental Examination of How Wage Differences Across Time and Among Peers Affect Productivity and Self-Selection," with Tim Salmon, Kislaya Prasad, and Hyejin Ku.

Florida Legislature, 10/2007-6/2009, \$175,000, "Child Support Guidelines," with Stefan Norrbin and Thomas McCaleb.

Florida Legislature (through University of Florida), 12/2006-9/2007, \$223,000, "Analysis of Save our Homes Amendment," with Dean Gatzlaff.

U.S. Administration on Aging (through University of South Florida), 5/2005-9/2007, \$175,000, "Employment in the Long-Term Care Industry: The Importance of Recruitment and Retention," with William Even.

Florida Legislature, 2/2003-8/2004, \$175,000, "Child Support Guidelines," with Stefan Norrbin and Thomas McCaleb.

Florida Department of Environmental Protection, 6/2002-2/2003, \$94,157, "Affordability Index," with Stefan Norrbin and William Serow.

University of South Carolina, 4/2000-11/2000, \$10,000, "Minority Homeownership in South Carolina," with Stacy Sirmans.

Florida Department of Business and Professional Regulation, 3/1999-6/1999, \$21,739, "Forecasting Housing Demand in Florida," with Stacy Sirmans.

University of South Carolina, 4/1999-11/1999, \$10,000, "Forecasting Housing Demand in South Carolina," with Stacy Sirmans.

Florida State University, 6/1999-8/1999, \$7,500, "Support for Preparing ECO 2000 as a Web-Based Course."

TIAA-CREF, 8/1998-8/1999, \$23,000, "Determinants of Savings in Supplemental Pension Plans: A Case Study of Pension Choices in Higher Education," with Melissa Hardy and Larry Hazelrigg.

Florida Department of Business and Professional Regulation, 4/1998-6/1998, \$16,638, "Forecasting Seniors' Demand for Housing in Florida," with Stacy Sirmans.

Florida Department of Business and Professional Regulation, 12/1997-6/1998, \$18,472, "Housing Price Appreciation in Orlando and Tampa," with Stacy Sirmans.

Florida State University, 6/1998-8/1998, \$7,500, "Support for Preparing ECO 2000 as a Web-Assisted Course."

Florida Department of Business and Professional Regulation, 3/1997-6/1997, \$17,898, "Minority Homeownership in Florida," with Stacy Sirmans.

U.S. Department of Labor, Pension Welfare and Benefit Administration, 12/1996-8/1997, \$20,000, "The Impact of Rising 401(k) Pension Coverage on Retirement Income," with William Even.

U.S. Department of Labor, Pension Welfare and Benefit Administration, 3/1996-6/1997, \$15,000, "The Determinants of 401(k) Participation and Contribution Levels," with William Even.

Florida Department of Business and Professional Regulation, 4/1996-6/1996, \$22,702, "Forecasting the Number of New Florida Real Estate Licensees," with Stacy Sirmans.

U.S. Department of Labor, Pension Welfare and Benefit Administration, 3/1995-6/1996, \$15,000, "Explaining the Decline in Pension Coverage of Less Educated Workers," with William Even.

Florida State University COFRS Grant, 6/1994-8/1994, \$8,000, "The Relative Compensation and Quality of Public and Private Sector Workers."

W.E. Upjohn Institute for Employment Research, 3/1994-12/1995, \$35,000, "Pensions and Productivity," with Stuart Dorsey and Christopher Cornwell.

Florida Division of Workers' Compensation, 1/94-12/1995, \$100,000, "Worker's Compensation Reciprocity in Union and Nonunion Workplaces," part of a service contract titled "Research Partnership with the Division of Workers' Compensation," co-investigator (one of several).

University of Wisconsin Institute for Research on Poverty Small Grant Program, 7/1993-6/1994, \$15,000, "Racial Composition, Wages, and Quality Sorting," with Barry Hirsch.

U.S. Department of Labor, Pension Welfare and Benefit Administration, 7/1993-6/1993, \$10,000, "Trends in Individual and Family Pension Coverage," with William Even.

U.S. Department of Labor, Pension Welfare and Benefit Administration, 6/1992-5/1993, \$10,000, "The Pension Coverage of Young and Mature Workers," with William Even.

U.S. Department of Labor, Pension Welfare and Benefit Administration and American Society of Pension Actuaries, 6/1991-5/1992, \$10,000, "A Conference on Current Pension Policy Issues," with William Even.

Miami University Faculty Research Grant, 6/1991-8/1991, \$4,000, "Projected Growth in Retiree Health Insurance Liabilities."

Ohio Board of Regents Research Challenge Grant, 1/1990-12/1990, \$4,980, "Proposal to Enhance the Data Library of the Center of Pension and Retirement Research," with William Even and Samuel Williamson.

Miami University Faculty Research Grant, 6/1990-8/1990, \$4,000, "The Role of Firm Size in Pension Coverage and Options."

Miami University Faculty Research Grant, 6/1989-8/1989, \$4,000, "Declining Unionism and the Gender Wage Gap," with William Even.

Participation in National Meetings

Presented, "The Affordable Care Act and the Growth of Involuntary Part-Time Employment," LERA/ASSA meetings, January 2017.

Presented, "Heterogeneity in Wage Growth for Estimating Earnings Loss," NAFE/ASSA meetings, January 2017.

Presented, "The Affordable Care Act and the Growth of Involuntary Part-Time Employment," ASSA meetings, January 2016.

Panel Discussant, American Real Estate and Urban Economics Association/ASSA meetings, January 2008.

Presented, "Employee Turnover in the Long-Term Care Industry," at Academy Health Annual Research Meetings, June 2007.

Presented, "Participant Direction in Defined Contribution Pension Plans," at International Atlantic Economic Society meetings, October 2006.

Presented, "The Risk and Return of Pension Investments in Employer Stock," at International Atlantic Economic Society meetings, October 2005.

Presented, "Replacing Earnings After Termination: Evidence from the Displaced Worker Survey," at the Allied Social Science Association/National Association of Forensic Economics, January 2002.

Presented, "Labor Market Transitions of Older Workers," at the Allied Social Science Association/Society of Government Economists meetings, January 1999.

Presented, "Why has the Loss in Pension Coverage Accelerated Among Less Educated Workers?" at the American Economic Association Meetings, 1995.

Presented, "Wages and Gender Composition: Why Do Women's Jobs Pay Less?" at the American Economic Association Meetings, 1994, with Barry Hirsch.

Presented, "Pensions, Labor Turnover, and Employer Size" at the American Economic Association Meetings, 1993, with William Even.

Presented, "Why Did Male Pension Coverage Decline in the 1980s?" at the American Economic Association meetings, 1992, with William Even.

Participation in Regional Meetings

Presented, "Where Does the Minimum Wage Bite Hardest in California?" at the Southern Economic Association meetings, November 2018.

Discussant, "Discounting Environmental Benefits to Future Generations: Generational Equity or Intertemporal Efficiency," at Southern Economic Association meetings, November 2018.

Presented, "The Gender Wage Gap and the Fair Calculations Act," at Western Economics Association meetings, July 2017.

Discussant, "Economic Windfalls and the Affordable Care Act: A Policy Proposal," at Western Economics Association meetings, July 2016.

Discussant, "The Impact of Self-Reported Disability on Job Search Success," at Western Economics Association meetings, June 2015.

Discussant, "Gender and the Labor Market," at Southern Economics Association meetings, November 2014.

Presented, "The Impact of the Affordable Care Act on Part-Time Employment," at Western Economics Association meetings, June 2014.

Presented "Interstate Differences in the Public-Private Pay Gap" at Western Economics Association meetings, July 2013.

Discussant, "Pay Gaps and Discrimination," at Western Economics Association meetings, July 2013.

Presented "What Do Unions Do to Pension Performance?" at Western Economics Association meetings, July 2012.

Discussed, "The Dog that Didn't Bark: Item Non-Response and Non-Cognitive Ability," at Western Economics Association meetings, July 2012.

Presented "Unions and Pension Performance: The Role of Pension Design," at Southern Economics Association meetings, November 2009.

Panel member, "Recent Federal Reserve Policy: An Evaluation" at Southern Economics Association meetings, November 2009.

Discussant, "Topics in Health Economics," at Southern Economics Association meetings, November 2009.

Discussant, "Teacher Pay, Principals, and Schooling," at Southern Economics Association meetings, November 2009.

Presented "Is Bigger Still Better?: The Decline of the Wage Premium at Large Firms," at Western Economic Association meetings, July 2009.

Presented "Is Bigger Still Better?: The Decline of the Wage Premium at Large Firms," at Eastern Economic Association meetings, February 2009.

Panel Discussant at the Southern Economic Association meetings, November 2008.

Presented "Is Bigger Still Better?: The Decline of the Wage Premium at Large Firms," at Southern Economic Association meetings, November 2008.

Presented "The Growth of Participant Direction in Defined Contribution Pensions," at Western Economic Association meetings, July 2008.

Chair "Pensions and Retirement" Session at Southern Economic Association meetings, November 2007.

Presented "The Growth of Participant Direction in Defined Contribution Pensions," at Southern Economic Association meetings, November 2007.

Presented, "Participant Direction in Defined Contribution Pension Plans," at Southern Economic Association meetings, November 2006.

Panel Discussant, Southern Economic Association meetings, November 2005.

Presented, "Do Pensions Impede Phased Retirement?" at the Southern Economic Association meetings, November 2004.

Presented, "When Will the Gender Gap in Retirement Income Narrow?" at the Southern Economic Association meetings, November 2003.

Presented, "How Will the Growth of DC and 401(k) Plans Affect Pension Income?" at the Southern Economic Association meetings, November 2002.

Presented, "Racial Composition, Wages, and Quality Sorting," at the Southern Economic Association meetings, November 1999.

Presented, "Racial and Ethnic Differences in Pension Coverage and Benefit Levels," at the Southern Economic Association meetings, November 1998.

Presented, "Factors Influencing Participation and Contribution Levels in 401(k) Plans," at the Western Economics Association meetings, July 1998.

Presented, "Aging at Work: Employment Determination, Firm Strategies, and Public Policy in the United States," at the Western Economic Association meetings, July 1994.

Presented, "Why Did Male Pension Coverage Decline in the 1980s?" at the Western Economic Association meetings, July 1992.

Presented "Plant Size and the Decline of Unionism," at the Southern Economic Association meetings, 1989, with William Even.

Panel Discussant, Southern Economic Association meetings, November 1989.

Presented "The Labor Force Participation and Earnings Profiles of Married Female Immigrants," at the Southern Economic Association meetings, November 1988.

Presented "Pensions, Screening, and the Gender Wage Gap," at the Southern Economic Association meetings, November 1988.

Session Chair and Panel Discussant at the Southern Economic Association meetings, November 1988.

Participation in Invited Seminars, Conferences, and other Presentations

Presented, "Why Pensions are Good and Minimum Wages are Bad for the Labor Market," for Trinity University Learning TUgether Podcasts," November 2019.

Presented, "The Affordable Care Act and the Growth of Involuntary Part-Time Employment" at Trinity University Omicron Delta Epsilon Dinner, April 2018.

Presented, "The Affordable Care Act and the Growth of Involuntary Part-Time Employment," at Trinity University Faculty Research Dinner Seminar Series, March 2018.

Presented, "How Will a \$15 Minimum Wage Affect Employment in California?" at Association of Private Enterprise Education meetings, April 2018.

Session Chair, "Policy Issues in Labor Market and Human Resources," at Association of Private Enterprise Education meetings, April 2017.

Presented, "The Affordable Care Act and the Growth of Involuntary Part-Time Employment," at Association of Private Enterprise Education meetings, April 2016.

Presented, "Has the Affordable Care Act Caused a Shift to Part-Time Work?," at the Federal Reserve Bank of Atlanta, June 2015.

Presented, "Has the Affordable Care Act Caused a Shift to Part-Time Work?," at the University of Kentucky, April 2015.

Presented, "Trends in Pensions" and "What Do Unions Do to Pension Performance?" at Texas State University, September 2013.

Presented, "Trends in Pensions" at Trinity University Food for Thought Luncheon Lecture, May 2012.

Presented, "Teaching Macroeconomics During Troubled Times," at Creative Ideas for Your Basic Economics Course Conference at Florida State University, February 2012.

Presented, "Participant Direction in Defined Contribution Pension Plans," at Trinity University Faculty Research Dinner Seminar Series, April 2011.

Presented, "Participant Direction in Defined Contribution Pension Plans," at Pennsylvania State University, April 2010.

Presented, "The Parallels Between the Japanese Economic Crisis of the 1990s and the US Today" at Creative Ideas for Your Basic Economics Course Conference at Florida State University, February 2010.

Chair "Minimum Wage & EITC" Session at Society of Labor Economists meetings, May 2009.

Presented "Participant Direction in Defined Contribution Plans," at Lehigh University, April 2009.

Presented "Is Bigger Still Better?: The Decline of the Wage Premium at Large Firms," at Association of Private Enterprise Education meetings, April 2009.

Presented "The Growth of Participant Direction in Defined Contribution Pensions," at Trinity University, October 2008.

Presented "The Growth of Participant Direction in Defined Contribution Pensions," at Georgia State University, April 2008.

Presented "The Growth of Participant Direction in Defined Contribution Pensions," at Association of Private Enterprise Education meetings, April 2008.

Presented, "Improving Pension Coverage at Small Firms," at Hudson Institute, May 2006.

Presented, "Participant Direction in Defined Contribution Plans," at Society of Labor Economics meetings, May 2006.

Presented, "Participant Direction in Defined Contribution Plans," at Association of Private Enterprise Education meetings, April 2006.

Presented, "Participant Direction in Defined Contribution Plans," at University of Wisconsin-Milwaukee, April 2006.

Invited Panel Participant for Pepper Foundation and Center Symposium on pension reform, Washington, DC, February 2006.

Presented, "The Risk and Return of Pension Investments in Employer Stock," at West Virginia University, April 2005.

Presented, "The Risk and Return of Pension Investments in Employer Stock," at the University of Kentucky, November 2004.

Presented, "The Causes and Consequences of Company Stock Holdings in Pension Funds," at the Federal Reserve Bank of Atlanta, April 2004.

Presented, "The Causes and Consequences of Company Stock Holdings in Pension Funds," at the University of Oklahoma, February 2004.

Presented, "Tracking Union and Nonunion Wages in the U.S.: Can the Evidence be Reconciled?" at the Middlebury Annual Conference on Economic Issues, April 2002.

Presented, "How Will the Growth of DC and 401(k) Plans Affect Pension Income?" at the Miami University Center for Pension and Retirement Research Conference, June 2001.

Presented, "Benefits and Worker Productivity," Benefits for the Workplace of Tomorrow –Conference, Wharton School, University of Pennsylvania, May 2001.

Participant, Innovations in Managing the Financial Risks of Retirement Conference, Wharton School, University of Pennsylvania, May 2000.

Presented "Using Hi-Tech in Large Lectures," at Association of Private Enterprise Education meetings, April 2000.

Presented "Employee Participation in 401(k) Plans," at University of Wisconsin-Milwaukee, October 1999.

Presented "Gender, Race, and Ethnicity in the Labor Market," as part of the Smith Chair course in Labor Economics at Brigham Young University, September 1999.

Presented, "The Decline in Pension Coverage Among Less Educated Workers," at the Florida State University Economics Department Seminar Series, 1996.

Presented, "Children's Effects on Women's Labor Market Attachment and Earnings" at the Conference on the Changes in Working Time in Canada and the United States, Canadian Employment Research Forum, 1996.

Presented, "Earnings, Rents, and Competition in the Airline Labor Market" at the Ohio State University Economics Department Seminar Series, 1996.

Presented, "Earnings, Rents, and Competition in the Airline Labor Market" at the Florida State University Economics Department Seminar Series, 1995.

Presented, "Employer Size and Labor Turnover: The Role of Pensions," at Syracuse University, 1995.

Presented, "Earnings, Rents, and Competition in the Airline Labor Market" while visiting scholar at the Federal Reserve Bank of Cleveland, 1995.

Presented, "Trends in Individual and Household Pension Coverage," at the Miami University Center for Pension and Retirement Research Conference, 1994.

Presented, "Racial Composition, Quality Sorting, and the Black-White Wage Gap" at the University of Wisconsin, Institute for Research on Poverty, Small Grants Workshop, 1993, with Barry Hirsch.

Presented, "Why Did Male Pension Coverage Decline in the 1980s?" at the Florida State University Economics Department Seminar Series, 1992.

Participant at National Bureau of Economic Research (NBER) Labor Studies meetings of the Summer Institute, 1992.

Presented, "Why Did Male Pension Coverage Decline in the 1980s?" at the Miami University Conference on Current Pension Policy Issues, 1992.

Organizer and participant at conference on "Contemporary Issues in Pension Economics," hosted by the Center for Pension and Retirement Research, Miami University, 1990.

Presented "The Effect of International Competition on Union and Nonunion Wages," at the University of Cincinnati Seminar Series, 1987.

Refereeing

Bulletin of Economic Research, British Journal of Industrial Relations, Canadian Journal of Economics, Contemporary Economic Policy, Cornell Hospitality Quarterly, Development South Africa, Eastern Economics Journal, Economic Development and Cultural Change, Economic Inquiry, Economics Letters, Industrial Relations, Industrial and Labor Relations Review, International Economic Review, International Review of Economics and Finance, Journal of Economics and Business, Journal of Forensic Economics, Journal of Housing Economics, Journal of Human Resources, Journal of Labor Economics, Journal of Labor Research, Journal of Legal Economics, Journal of Legal Studies, Journal of Pension Economics and Finance, Labour Economics, Medical Care, Mid-American Journal of Business, Policy Studies Review, Quarterly Journal of Economics, Quarterly Review of Economics and Finance, Real Estate Economics, Review of Economics and Statistics, Scottish Journal of Political Economy, Social Science Quarterly, Southern Economic Journal

Outside reviewer for Department of Economics, UNC-Greensboro, Georgia State University.

Promotion and tenure letters for candidates at Georgia State University, Kansas State University, Louisiana State University-Shreveport, Monmouth University, Ohio State University, University of Massachusetts, University of Southern California, and University of Wisconsin-Milwaukee.

Honors and Awards

Awarded sabbatical, Trinity, Fall 2016.

Awarded sabbatical, Trinity, Fall 2011.

Nominated for FSU Award for Excellence in Undergraduate Teaching, Spring 2005.

Named Rod and Hope Brim Eminent Scholar in Economics, FSU, Fall 2004.

Research Fellow, Institute for the Study of Labor (IZA), Bonn, 2004-.

Who's Who in Economics, Fourth Edition, Mark Blaug and Howard Vane (eds), Edward Elgar Publishing, 2003, pp. 524 (selection criteria: one of the 1,200 most frequently cited economists in the years 1990-2000 using the Social Science Citation Index).

Awarded Abba Lerner named professorship, FSU, Spring 2000.

Awarded sabbatical, FSU, Spring 2000.

Received FSU Award for Excellence in Undergraduate Teaching, Spring 2000.
Received FSU Teaching Incentive Program Award, Fall 1995.

Nominated for FSU Award for Excellence in Undergraduate Teaching, Spring 1994.

Nominated for Outstanding Teaching Award, Associated Student Government, Miami University, 1992.

Selected by the Miami University Sisters of Delta Gamma for a "Favorite Professor Award" in Fall 1990.

Honorary Member of Golden Key National Honor Society, Fall 1989.

Selected by the Sisters of Delta Gamma as "One of the twenty-five most outstanding faculty members at Miami University" in Fall 1988.

Service

National

Vice President, National Association of Forensic Economics, 2014-2017.
Vice President, Southern Economic Association, 2011-2013.

Trinity University

Retirement Plan Committee, 2013-
Department Chair, Economics Department, 2015-
Distinguished Research Award Committee, 2019
Jesse H. Jones Professor of Business Administration (Accounting) Search Committee, 2017-2019
Chairs' Compensation Ad Hoc Committee, 2018
Benefits Committee, 2017-2018
Murchinson Term Chair Committee, 2017-2018
DeCoursey Lecture Committee, 2015-2016
Dean of School of Business Administration Search Committee, 2013-2014
Student Admission Ad Hoc Committee, 2013
Faculty and Staff Compensation Committee, 2010-2012

Piper Professor Committee, 2012-2013
Dick and Peggy Prassel Professor of Business Administration Search Committee,
2011
Student Retention Committee, 2010

Florida State University

University and College Committees:

Member, GPC subcommittee for Marketing, Spring 2008.
Member, Graduate Policy Committee, Fall 2007- Spring 2009.
Chair, GPC subcommittee for Political Science, Fall 2006.
Member, Title IV Admissions Attendance Committee, Fall 2003-Spring 2004.
Member, College of Social Sciences Executive Committee, Fall 2003- Spring
2009.
Member, Ad Hoc Committee on COSS Technology, Spring 2003.
Member, Computing and Information Resource Committee, Fall 1999- Spring
2009.
Member, Academic and Policy Affairs Committee, Fall 1996-Spring 1998.

Economics Department Committees:

Member, Ad Hoc Committee on Economics 2000 Level Courses, Spring 1999.
Member, Undergraduate Economics Committee, Fall 1998-Spring 2009.
Member, Economics Department Executive Committee, Fall 1994-Spring 1995,
Fall 1996-Spring 1999, Fall 2000- Spring 2009.
Economics Department Library Representative, Fall 1993- Spring 2009.
Micro/Macroeconomics Seminar Coordinator, Fall 1993-Spring 1995,
Fall 1998-Fall 1999, Fall 2001, Fall 2006- Spring 2007.

Comprehensive Examination Committees:

Member, Masters Comprehensive Exam Committee, Spring 1994.
Member, Ph.D. Labor Field Exam Committee, Fall 1992, Spring 1994, Fall 1994,
Fall 1995, Fall 1996, Spring 1997, Spring 1998.
Chair, Masters Comprehensive Exam Committee, Fall 1994, Spring 1998.
Chair, Ph.D. Labor Field Exam Committee, Spring 1993-Fall 1993, Spring 1995,
Spring 1996, Spring 2000, Spring 2001, Fall 2001.

Miami University

Computing Task Force, Department of Economics, 1991-92.
Recruiting Committee, Department of Economics, 1990-92.
Economics Club Advisor, 1988-1991.

Research Associate, Center for Pension and Retirement Research, 1988-92.
Delta Sigma Pi Chapter Advisor, 1988-89.
Student Finance Committee, Student Affairs Council, 1988-89.
Omicron Delta Epsilon Advisor, 1987-88.

Theses, Extended Papers, and Dissertations

Undergraduate Honors Thesis:

Chair, Leela Hebbar, 1995

Member, Nicole Cubies, 2006
Member, John Stutts, 2006
Member, Todd Crannell, 2000
Member, Mark Plotnick, 2000
Member, Bobby Pittman, 1998

MS Thesis and Extended Paper:

Chair, Maria Arce-Trigatti, 2009
Chair, George Holesko, 2000
Chair, J. Michael DuMond, 1994

Member, Shael Wolfson, 2000
Member, Lehr Eliason, 2000
Member, Steve Muri, 2000
Member, Ken Meier, 1998
Member, Tarteshia Williams, 1995
Member, Richard Page, 1994

PhD Dissertation:

Chair, James Farrell, 2009
Chair, Mark Keightley, 2008
Chair, Ali Al-Malki, 2007
Chair, Carter Doyle, 2005
Chair, Edward Wolpert, 1998
Chair, J. Michael DuMond, 1997

Member, Bogdan Daraban, 2007
Member, Russell Engel, 2007
Member, Li Feng, 2006
Member, Chuck Skipton, 2003
Member, Nicole Yurgin, 2003
Member, Jennifer Troyer, 1999

Member, Josefina Tranfa, 1999
Member, Shaliesh Bandarhi, 1998
Member, James Freeman, 1998
Member, Brian Nottage, 1998
Member, Ben Shippen, 1995
Member, Ed Schumacher, 1994
Outside Member, Stephanie Burge, Sociology, 2006
Outside Member, Reg Albritton, Special Education, 2005
Outside Member, Kim Shuey, Sociology, 2001
Outside Member, Andrea Willson, Sociology, 2001

David A. Macpherson

Depositions and Trial Testimony: 2012 to 2020

1. Christina Whipple v. R.E.S.A, Inc.
Atty: Susan Haney; Texas, Bexar County; testified at deposition and testified at trial; business damages; 2011-2012; Case No.: 2009-CI-17074
2. Daniel Plouffe, et al. v. General Motors, LLC
Atty: Michael Pitt; Michigan, Wayne County; testified at deposition; age discrimination; 2012; Case No. 11-007645-CL
3. Johnny Cash v. State Farm
Atty: Steven Andrews; Leon County, Florida; testified at trial; wrongful injury; 2012; Case No. 10-CA-2429
4. Victor Allred v. Robin Carnahan et al.
Atty: Eddie Greim; Cole County, Missouri; testified at trial; minimum wage; 2012; Case No.: 11AC-CC00743.
5. Dorene Goodman v. John Lentz et al.
Atty: Dana Brooks; Calhoun County, Florida; wrongful death; testified at deposition and trial; 2012; Case No.: 09-307-CA.
6. Michael Hendley v. Geoffrey Deutsch.
Atty: Dana Brooks; Thomas County, Georgia; wrongful injury; deposition; 2012; Case No.: 10-CV-693.
7. Doug Carl v. Fulton County and Thomas Andrews
Atty: Andrew Coffman; U.S. District Court; Northern District of Georgia; Case No. 1:07-CV-1812-WBH-AJB; testified at hearing; wrongful termination; 2012.
8. Karen Cyphers v. Capital Transportation
Atty: Steven Andrews; Leon County, Florida; Case No. 2011-CA-1016; testified at deposition; wrongful injury; 2013.
9. Russell Calf v. R & L Enterprises
Atty: Michael Haire; Holmes County, Florida; Case No. 99-398-CA; testified at deposition; business damages; 2013.
10. Gary Van Poperin and Eugene N. Hargrave versus Hewlett-Packard, Inc.
Atty: Megan Bonanni; U.S. District Court, Eastern District of Michigan, Southern Division; Case No. 10-11110; testified at deposition; age discrimination; 2013.
11. Logan McCoy Estate v. TMH
Atty: Steven Andrews; Leon County, Florida; Case No. 2010-CA-0509; testified at deposition; wrongful death; 2013.

12. Adriana Finney et al. v. FedEx Freight, Inc. et. al.
Atty: Jessica Lynn Sepulveda; Texas; testified at deposition; wrongful injury; 2013.
13. Karl Rutter v. Baypoint
Atty: Les McFatter; Bay County, Florida; testified at deposition and testified at trial; wrongful injury; 2013.
14. Bridget Garmon v. Jerry Saldana and Cintas
Atty: Scott Robelen; Bexar County, Texas; Case No: 2012-CI-11319; testified at deposition; wrongful death; 2013.
15. Linda Coronado v. Old School Services and Caleb Patrick
Atty: Veronica Lane; Wilson County, Texas; Case No. 11-10-0644 CVW; testified at trial; wrongful death; 2014.
16. Vernon Howell v. David Marston, et al.
Atty: Wade Caldwell; Bexar County, Texas; Case No. 2013-CI-02121; testified at hearing; wrongful injury; 2014.
17. Pacetta et al. v. Town of Ponce Inlet
Atty: Clifford Shepard; Volusia County, Florida; Case No. 2010-31696; deposition, business damages; 2014.
18. Juan and Maria Rios v. Travis Peel, et al.
Atty: Dale Klein; Duval County, Texas; Case No. DC-12-304; deposition, wrongful death; 2014.
19. United States of America ex rel. Daniel Kirk v. Schindler Elevator Corporation
Atty: David Mollon; U.S. District Court, Southern District of New York
Case No. 05 Civ. 2917 (SHS)(KNF); deposition, federal false claims; 2014.
20. H. Leon Ellis and Transmission Maintenance Construction LLC v. ITC Holdings Corp Michigan Electric Transmission, LLC, and ITC Midwest LLC
Atty: Kevin Carlson; Private Arbitration; deposition; business damages; 2014.
21. Thomas Dade v. GRA-GAR, LLC
Atty: Jeffrey Smith; U.S. District Court, Northern District of Texas;
Case No. 3:13-CV-3180-K; deposition, wrongful termination; 2014.
22. Lennox Walker v. Michael Hansen
Atty: Gary Roberts; Leon County, Florida; Case No: 2010-CA-003454; testified at trial, wrongful injury; 2014.
23. Jose Santos v. Oxy Vinyls, LP and Oscar Cole
Atty: Chris Brasure; Harris County, Texas; Case No: 20137-3418; deposition, wrongful injury; 2014.

24. Timothy Redding v. Capital Health Plan, et al.
Atty: Steven Andrews; Leon County, Florida; Case No: 2010-CA-1204; testified at deposition and trial, wrongful injury; 2014-2015.
25. Jennifer Smith v. FAMU
Atty: Rick Johnson; U.S. District Court, Southern District of Florida; Case No: 4:14-cv-00540-RH-CS; testified at trial, wage discrimination; 2015.
26. Ramiro De La Rosa v. Texas State Technical College
Atty: Bill Mount; Cameron County, Texas; Case No: 2014-DCL-00856; testified at deposition, wrongful termination; 2015.
27. Stephanie Cockram v. GM LLC Ignition Switch Litigation
Atty: Bryce Duke; U.S. District Court, Southern District of New York; Case No. 1:14-cv-18176; testified at deposition, wrongful injury; 2015.
28. Robert Reid v. GM LLC Ignition Switch Litigation
Atty: Bryce Duke; U.S. District Court, Southern District of New York; Case No. 1:14-cv-05810; testified at deposition, wrongful injury; 2015.
29. Robert Scheuer v. GM LLC Ignition Switch Litigation
Atty: Bryce Duke; U.S. District Court, Southern District of New York; Case No. 1:14-cv-08176; testified at deposition, wrongful injury; 2015.
30. Elisa Alexander v. William John Smith
Atty: Clint Wallace; U.S. District Court, Northern District of Florida; Case No. 3:15-cv-0233-MCR/CJK; testified at deposition, wrongful death; 2015.
31. Abe Yaser v. Brandon Crespo, et al.
Atty: Jonathan Perkins; Superior Court, J.D. of New Haven, Connecticut; Case No. NNH-CV13-6036945-S; testified at trial, wrongful injury; 2015.
32. Bimal Banik v. Angel Tamez, et al.
Atty: Bill Mount; Hildago County, Texas; Case No: C-6858-13-D; testified at deposition, wrongful termination; 2016.
33. Est. of Morris Thomas v. Thigpen
Atty: Hubert Brown; Leon County, Florida; Case No: 2013 CP 000648; testified at deposition and trial, wrongful death; 2016.
34. Doris Edwards et al. v. Greyhound Bus Lines and Larry Sampson
Atty: Patricia Morgan; Dallas County, Texas; Case No: DC-16-04398 and DC-16-04500; testified at deposition, wrongful death; 2017.

35. Kenneth Dutton v. New Haven Terminal, Inc.
Atty: Jonathan Perkins; Superior Court, J.D. of New Haven. Connecticut; Case No. NNH-CV15-6056782-S; testified at deposition, wrongful injury; 2017.
36. Steven Clayton v. International Paper Company et al.
Atty: Ronnie Turner; Orange County, Texas; Case No. A150130-C; testified at deposition, employment; 2017.
37. Sabal Trail Transmission, LLC v. Smith et al. and Ventura Ranch LLC, et al.
Atty: Felecia Ziegler; U.S. District Court, Middle District of Florida, Ocala Division; Case Nos. 5:16-cv-00147-CEM-PRL and 5:16-cv-00224-CEM-PRL; testified at deposition, eminent domain; 2017.
38. Sabal Trail Transmission, LLC v. Lee A. Thomas as Successor Sole Trustee of the Trust Agreement for Lee A Thomas Dated October 1, 2003, et al.
Atty: Felecia Ziegler; U.S. District Court, Northern District of Florida, Gainesville Division; Case Nos. 1:16-cv-00093-MW-GRJ, 1:16-cv-00095-MW-GRJ, 1:16-cv-00111-MW-GRJ, 1:16-cv-00124-MW-GRJ, 1:16-cv-00089-MW-GRJ, 1:16-cv-00066-MW-GRJ, 1:16-cv-00091-MW-GRJ, 1:16-cv-00090-MW-GRJ; testified at deposition, eminent domain; 2017.
39. Sabal Trail Transmission, LLC v. Marlon Brammer, Nicole Brameer, et al.
Atty: Felecia Ziegler; U.S. District Court, Middle District of Florida, Jacksonville Division; Case Nos. 3:16-cv-00288-TJC-JRK, 3:16-cv-00267-TJC-MCR, 3:16-cv-00314-TJC-PDB, 3:16-cv-00276-TJC-JRK, 3:16-cv-00264-TJC-MCR, 3:16-cv-00274-TJC-JBT, 3:16-cv-00318-TJC-JRK, 3:16-cv-00275-TJC-MCR, 3:16-cv-00265-TJC-PDB; testified at deposition, eminent domain; 2017.
40. Dale Copher et al. v. Motor City Auto Transport, Inc. and James Ferns
Atty: Meghan Bonnani and Kevin Stoops; Michigan, Macomb County; Case No: 2015-2500-CK; testified at deposition, employment; 2017.
41. A. J., PPA Magda Jakubowski and Martin Jakubowski: Magda Jakubowski, individually, and Martin Jakubowski, individually v. the United States of America.
Atty: David Nelson; U.S. District Court, District of Connecticut; Case No. 3:15-CV-01062-JAM; testified at deposition, wrongful injury; 2017.
42. Jonathan Creech v. Martin Resource Management Corporation
Atty: Shawn Latchford; U.S. District Court, Eastern District of Texas, Marshall Division; Case No. 2:17-cv-9; testified at deposition, wrongful termination; 2017.
43. Jorge Oviedo v. Winco Trucking and Charles Edward Dunlap I
Atty: Chris Brasure; Lasalle County, Texas; Case No. 16-08-00110-CVL; testified at deposition, wrongful injury; 2017.

44. Curtis A. Blum v. Madeleine C. Chancellor, and her husband, James J. Chancellor
Atty: Les McFatter; Okaloosa County, Florida; Case No.: 17-CA-1609-F; testified at deposition and testified at trial; wrongful injury; 2018.
45. Rhonda Jean Ortiz v. Jose Padilla Alvarez and CCJK LLC
Atty: Ashley Applewhite; Travis County, Texas; Case No.: D-1-GN-17-003740; testified at deposition; wrongful injury; 2018.
46. Susanne Traux et al. v. Waldman Associates Limited Partnership et al.
Atty: Jonathan Perkins; Superior Court, J.D. of Waterbury. Connecticut; Case No. (X06) UWY-CV15-6033242-S; testified at deposition, wrongful injury; 2018.
47. Jose Mejia, et al. v. Joshua Anderson and Holt Texas Ltd.
Atty: Zachary Fannuchi; Bexar County, Texas; Case No.: 2017-CI-15232; testified at deposition; wrongful injury; 2018.
48. Sabal Trail Transmission, LLC v. Lee A. Thomas as Successor Sole Trustee of the Trust Agreement for Lee A Thomas Dated October 1, 2003 and Ryan B. Thomas
Atty: Felecia Ziegler; U.S. District Court, Northern District of Florida, Gainesville Division; Case Nos. 1:16-cv-00093-MW-GRJ and 1:16-cv-00095-MW-GRJ; testified at trial; eminent domain; 2018.
49. John Kinlaw v. Dr. Charles Nwaokocha, et al.
Atty: Andrew Tate; U.S. District Court, Eastern District of Virginia, Richmond Division; Case No. 3:17-cv-772-REP; testified at deposition and trial; wrongful injury; 2019.
50. Daniel Antonio Munoz v. G&P Trucking Company, et al.
Atty: Gabriel Gonzalez; U.S. District Court, Southern District of Texas, Laredo Division; Case No. 5:16-CV-00263; testified at deposition; wrongful injury; 2019.
51. Asbury Jax Ford, LLC vs. Lisa Marasco, Beck Auto Sales, and City of Tallahassee
Atty: Chris Lunny; Leon County, Florida; Case No. 2017-CA-573; testified at deposition; business damages; 2019.
52. Sandra Etta James vs. CC Frost Properties, Ltd. et al.
Atty: Chris Pinedo; Nueces County, Texas; Case No. 2016-CCV-62359-1; testified at deposition; wrongful injury; 2019.
53. Michael James Nelson vs. John Walker Darrah, III
Atty: Hal Mardenborough; Bay, Florida; Case No. 170001180CA; testified at deposition; wrongful injury; 2019.

54. John Doe et al. vs. Michigan Department of Corrections, et al.
Atty: Michael Pitt; Washtenaw County, Michigan; Case No. 13-1196-CZ;
testified at deposition; wrongful injury; 2019.
55. Carmelita Mestas et al. v. Midland Wings, Ltd. and Buffalo Wild Wings
Atty: Blue Hyatt; Midland, Texas; Case No. CV54436; testified at deposition;
wrongful death; 2019.
56. Theresa Espinoza et al. v. John Christner Trucking et al.
Atty: Langdon Smith; Bexar, Texas; Case No. 2018-CI-03948; testified at
deposition and trial; wrongful death; 2019-2020.
57. Linda Hoekman, et al. v. Education Minnesota, et al.
Atty: Talcott Franklin; U.S. District Court, District of Minnesota; Case No. 18-cv-
01686 (SRN/ECW); testified at deposition; class certification; 2019.
58. Thomas P. Piekarski, on behalf of himself and others similarly situated, v.
American Federation of State, County, and Municipal Employees (AFSCME),
Council No. 5.
Atty: Talcott Franklin; U.S. District Court, District of Minnesota; Case No. 0:18-
cv-2384-SRN-ECW; testified at deposition; class certification; 2019.
59. Christina Littler, on behalf of herself and all others similarly situated, v. Ohio
Association of Public School Employees; South-Western City School District
Atty: Talcott Franklin; U.S. District Court, Southern District of Ohio, Columbus
Division; Case No. 2:18-cv-1745; testified at deposition; class certification; 2019.
60. Woodrow Kerce and Carissa Beck vs Florida Department of Law
Enforcement/Capitol Police and Rick Swearingen
Atty: Rick Johnson; U.S. District Court, Northern District of Florida, Tallahassee
Division; Case No. 4:16-cv-00239-MCR-GRJ; testified at trial; wrongful
termination; 2019.
61. Glorida Machado, as Next Friend of Anthony T. Machado, and Manlio Amaya,
Individually. As Personal Representative of the Estate of Ivan A. Amaya,
Deceased, Plaintiffs, and Brandon Drake, As Next Friend of K.E.R. and C.C.D,
minor children, of Stephanie Romero, Decedent, Intervenor vs. XPredite
Logistics, et al.
Atty: Samar Sarkis; Dallas County, Texas; Case No.: DC-17-173636; testified at
deposition; wrongful death; 2019.

Appendix B

Analysis

Table 1
Analysis of Terminations at Doner Creative Division For Age 40 and Older

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Termination Date	Employees Eligible for Termination	Number Terminated	Percent Age 40+ in "Pool"	Predicted Number of Workers Age 40+ Terminated	Actual Number of Workers Age 40+ Terminated	Difference Between Actual and Predicted Promotions	Variance (s ²)	Number of Standard Deviations
11/2/2015	139	21	49.6%	10.42	13	+2.58	4.489	+1.22
3/16/2016	120	6	46.7%	2.80	4	+1.20	1.431	+1.00
8/23/2016	154	8	48.1%	3.84	3	-0.84	1.906	-0.61
8/1/2017	113	12	42.5%	5.10	9	+3.90	2.644	+2.40
5/23/2018	105	7	39.0%	2.73	4	+1.27	1.570	+1.01
9/12/2018	104	9	35.6%	3.20	8	+4.80	1.903	+3.48
Mantel-Haenszel Aggregation	735	63	44.6%	28.09	41	12.91	13.94	+3.32

Table 2
Analysis of Terminations at Doner Creative Division sFor Age 40 and Older With Controls for Title and Executive Status

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Termination Date	Title	Exec. Status	Employees Eligible for Termination	Number Terminated	Percent Age 40+ in "Pool"	Predicted Number of Workers Age 40+ Terminated	Actual Number of Workers Age 40+ Terminated	Difference Between Actual and Predicted Promotions	Variance (s ²)	Number of Standard Deviations
3/16/2016	ACD/Design Director		1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Agency Photographer		1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Archivist		1	0	100.00%	0.00	0.00	0.00	0.21	1.53
11/2/2015	Art Director		10	3	10.00%	0.30	1.00	0.70	0.13	-0.43
3/16/2016	Art Director		13	1	15.38%	0.15	0.00	-0.15	0.00	
8/23/2016	Art Director		11	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Art Director		13	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Art Director		16	1	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Art Director		13	0	0.00%	0.00	0.00	0.00		
11/2/2015	Art Producer		3	0	33.33%	0.00	0.00	0.00	0.47	-0.07
11/2/2015	Art Production Supervisor		1	0	100.00%	0.00	0.00	0.00	0.24	-0.85
11/2/2015	Associate Creative Director		21	2	52.38%	1.05	1.00	-0.05	0.67	1.83
3/16/2016	Associate Creative Director		19	1	42.11%	0.42	0.00	-0.42	0.44	1.91
8/23/2016	Associate Creative Director		26	3	50.00%	1.50	2.00	0.50	0.00	
8/1/2017	Associate Creative Director		20	3	50.00%	1.50	3.00	1.50		
5/23/2018	Associate Creative Director		19	2	36.84%	0.74	2.00	1.26		
9/12/2018	Associate Creative Director		21	0	23.81%	0.00	0.00	0.00		
9/12/2018	Associate Design Director		1	0	0.00%	0.00	0.00	0.00	0.00	

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8/23/2016	Associate Digital Producer	1	0	0.00%	0.00	0.00	0.00	0.25	1.12
11/2/2015	Bilingual Creative Director	1	0	100.00%	0.00	0.00	0.00	0.17	1.87
8/23/2016	Bilingual Creative Director	1	0	0.00%	0.00	0.00	0.00	0.07	-0.28
8/23/2016	Business Manager	1	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Co-CEO/Chief Creative Officer	1	0	100.00%	0.00	0.00	0.00		
3/16/2016	Content Producer	1	0	0.00%	0.00	0.00	0.00	0.22	0.71
11/2/2015	Copywriter	12	3	0.00%	0.00	0.00	0.00	0.32	0.76
3/16/2016	Copywriter	9	1	44.44%	0.44	1.00	0.56	0.39	-0.62
8/23/2016	Copywriter	10	1	40.00%	0.40	0.00	-0.40	0.13	0.43
8/1/2017	Copywriter	9	1	22.22%	0.22	1.00	0.78	0.22	0.71
5/23/2018	Copywriter	14	1	7.14%	0.07	0.00	-0.07		
9/12/2018	Copywriter	13	0	7.69%	0.00	0.00	0.00		
9/12/2018	Creative Dir, Experience								
9/12/2018	Design	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Director	12	4	91.67%	3.67	4.00	0.33		
3/16/2016	Creative Director	23	2	78.26%	1.57	2.00	0.43		
8/23/2016	Creative Director	19	0	73.68%	0.00	0.00	0.00	0.00	
8/1/2017	Creative Director	13	4	84.62%	3.38	3.00	-0.38		
5/23/2018	Creative Director	13	1	84.62%	0.85	1.00	0.15	0.00	
9/12/2018	Creative Director	9	3	88.89%	2.67	3.00	0.33	0.00	
5/23/2018	Creative Director, Experience								
5/23/2018	Design	1	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Creative Director/Design								
9/12/2018	Director	1	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Creative Recruiter	1	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Creative Recruiter	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Services Assistant	1	0	100.00%	0.00	0.00	0.00		
8/23/2016	Creative Services Assistant	1	0	100.00%	0.00	0.00	0.00		
8/1/2017	Creative Services Assistant	1	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Creative Services Manager	2	0	50.00%	0.00	0.00	0.00	0.00	

8/23/2016	Creative Services Manager	2	1	50.00%	0.50	1.00	0.50	0.00
8/1/2017	Creative Services Manager	1	0	0.00%	0.00	0.00	0.00	0.00
5/23/2018	Creative Services Manager	4	0	25.00%	0.00	0.00	0.00	
11/2/2015	Designer	9	0	0.00%	0.00	0.00	0.00	
8/23/2016	Designer	5	0	0.00%	0.00	0.00	0.00	
8/1/2017	Designer	7	0	0.00%	0.00	0.00	0.00	
5/23/2018	Designer	5	1	0.00%	0.00	0.00	0.00	
9/12/2018	Designer	6	0	16.67%	0.00	0.00	0.00	
	Designer, Business							
11/2/2015	Development	1	0	0.00%	0.00	0.00	0.00	0.00
3/16/2016	Developer	1	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Developer	1	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Developer	1	1	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Digital Animator	1	0	100.00%	0.00	0.00	0.00	0.00
3/16/2016	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	
8/23/2016	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	
8/1/2017	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	
3/16/2016	Digital Copywriter	3	0	0.00%	0.00	0.00	0.00	
8/23/2016	Digital Copywriter	2	0	0.00%	0.00	0.00	0.00	
8/1/2017	Digital Copywriter	3	0	0.00%	0.00	0.00	0.00	
8/23/2016	Digital Designer	3	1	0.00%	0.00	0.00	0.00	
8/23/2016	Digital Production Designer	1	0	100.00%	0.00	0.00	0.00	
8/23/2016	Director of Design	1	0	100.00%	0.00	0.00	0.00	
8/23/2016	Director of Digital Operations	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Director, Creative Technology	1	0	0.00%	0.00	0.00	0.00	
9/12/2018	Executive Creative Director	1	0	100.00%	0.00	0.00	0.00	
11/2/2015	Executive Music Producer	1	0	100.00%	0.00	0.00	0.00	
3/16/2016	Global Chief Creative Officer	1	0	100.00%	0.00	0.00	0.00	
8/23/2016	Group Creative Director	3	0	100.00%	0.00	0.00	0.00	0.00
8/1/2017	Illustrator	1	0	0.00%	0.00	0.00	0.00	
5/23/2018	Illustrator	1	0	0.00%	0.00	0.00	0.00	0.00

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11/2/2015	Interactive Designer	1	1	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Interactive Developer	1	0	0.00%	0.00	0.00	0.00	0.25	1.00
11/2/2015	Intern	7	0	0.00%	0.00	0.00	0.00		
3/16/2016	Intern	7	0	0.00%	0.00	0.00	0.00		
8/23/2016	Intern	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Junior Art Director	2	0	0.00%	0.00	0.00	0.00		
8/23/2016	Junior Art Director	2	0	0.00%	0.00	0.00	0.00	0.22	0.71
8/1/2017	Junior Art Director	3	1	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Junior Art Director	2	0	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Junior Copywriter	1	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Junior Copywriter	1	0	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Junior Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00		
9/12/2018	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	PrePress Operator	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Prepress Supervisor	1	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Presentation Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Presentation Designer	1	1	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Presentation Specialist	1	0	100.00%	0.00	0.00	0.00	0.22	1.41
8/23/2016	Presentation Specialist	1	0	100.00%	0.00	0.00	0.00		
8/1/2017	Presentation Specialist	1	0	100.00%	0.00	0.00	0.00		
5/23/2018	Presentation Specialist	1	0	100.00%	0.00	0.00	0.00		
9/12/2018	Presentation Specialist	1	1	100.00%	1.00	1.00	0.00		
11/2/2015	Print Producer	6	0	83.33%	0.00	0.00	0.00	0.22	1.41
8/23/2016	Print Production Supervisor	1	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Print Supervisor	1	1	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Production Artist	2	0	100.00%	0.00	0.00	0.00	0.00	

11/2/2015	Proofreader/Desktop	2	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Retoucher	2	1	50.00%	0.50	1.00	0.50	0.00	
8/23/2016	Retouching Supervisor	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Retouching Work Director	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Art Director	3	1	66.67%	0.67	1.00	0.33		
3/16/2016	Senior Art Director	3	0	33.33%	0.00	0.00	0.00		
8/23/2016	Senior Art Director	2	0	50.00%	0.00	0.00	0.00		
8/1/2017	Senior Art Director	3	0	33.33%	0.00	0.00	0.00		
5/23/2018	Senior Art Director	3	0	33.33%	0.00	0.00	0.00		
9/12/2018	Senior Art Director	5	0	20.00%	0.00	0.00	0.00		
11/2/2015	Senior Art Producer	1	0	100.00%	0.00	0.00	0.00		
3/16/2016	Senior Brand Journalist	1	0	100.00%	0.00	0.00	0.00		
5/23/2018	Senior Concept Designer	2	0	50.00%	0.00	0.00	0.00		
9/12/2018	Senior Concept Designer	2	0	50.00%	0.00	0.00	0.00		
11/2/2015	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Designer	1	0	100.00%	0.00	0.00	0.00	0.00	
3/16/2016	Senior Designer	2	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Designer	4	0	25.00%	0.00	0.00	0.00		
8/1/2017	Senior Designer	5	0	20.00%	0.00	0.00	0.00		
5/23/2018	Senior Designer	2	0	50.00%	0.00	0.00	0.00		
9/12/2018	Senior Designer	3	1	33.33%	0.33	1.00	0.67		
8/23/2016	Senior Digital Copywriter	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Senior Digital Producer	2	0	50.00%	0.00	0.00	0.00		
11/2/2015	Senior Graphic Designer	1	0	100.00%	0.00	0.00	0.00	0.22	0.71

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8/23/2016	Senior Graphic Designer	1	0	100.00%	0.00	0.00	0.00	0.00	
8/1/2017	Senior Graphic Designer	1	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Production Artist	1	0	100.00%	0.00	0.00	0.00	0.00	
	Senior Production Artist/Associate Work								
11/2/2015	Director	1	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Writer	3	1	33.33%	0.33	1.00	0.67		
3/16/2016	Senior Writer	7	0	42.86%	0.00	0.00	0.00		
8/23/2016	Senior Writer	2	0	0.00%	0.00	0.00	0.00		
8/1/2017	Senior Writer	3	0	0.00%	0.00	0.00	0.00	0.00	0.00
5/23/2018	Senior Writer	4	0	0.00%	0.00	0.00	0.00	0.00	0.00
9/12/2018	Senior Writer	4	0	0.00%	0.00	0.00	0.00	0.00	0.00
11/2/2015	Studio Artist	3	0	0.00%	0.00	0.00	0.00	0.00	0.00
8/23/2016	Studio Artist	3	1	0.00%	0.00	0.00	0.00	0.00	0.00
8/1/2017	Studio Artist	1	0	0.00%	0.00	0.00	0.00	0.23	0.77
3/16/2016	Studio Copywriter	1	0	0.00%	0.00	0.00	0.00	0.00	0.00
8/23/2016	Studio Copywriter	1	0	0.00%	0.00	0.00	0.00	0.22	0.71
3/16/2016	Studio Lead	1	0	100.00%	0.00	0.00	0.00	0.25	1.00
8/1/2017	Studio Lead	1	0	100.00%	0.00	0.00	0.00	0.00	
5/23/2018	Studio Lead	2	0	100.00%	0.00	0.00	0.00	0.00	
9/12/2018	Studio Lead	2	0	100.00%	0.00	0.00	0.00	0.00	
11/2/2015	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00	0.00	
8/23/2016	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00	0.00	
8/1/2017	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00	0.00	
5/23/2018	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00	0.00	
9/12/2018	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00	0.00	
	Studio Lead Presentation Designer								
8/23/2016	Designer	1	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Studio Manager	1	0	100.00%	0.00	0.00	0.00	0.00	
8/23/2016	Studio Manager	1	0	100.00%	0.00	0.00	0.00	0.00	
8/1/2017	Studio Manager	1	0	100.00%	0.00	0.00	0.00	0.00	

3/16/2016	Chief Creative Officer, Los Angeles	EVP	1	0	100.00%	0.00	0.00	0.00
9/12/2018	Chief Creative Officer, Los Angeles	EVP	1	0	100.00%	0.00	0.00	0.00
9/12/2018	Director of Design	EVP	1	0	100.00%	0.00	0.00	0.00
9/12/2018	Exec Creative Director, Experience	EVP	1	1	100.00%	1.00	1.00	0.00
11/2/2015	Executive Creative Director	EVP	5	0	100.00%	0.00	0.00	0.00
3/16/2016	Executive Creative Director	EVP	6	0	100.00%	0.00	0.00	0.00
8/23/2016	Executive Creative Director	EVP	7	0	100.00%	0.00	0.00	0.00
8/1/2017	Executive Creative Director	EVP	7	0	100.00%	0.00	0.00	0.00
5/23/2018	Executive Creative Director	EVP	7	1	100.00%	1.00	1.00	0.00
9/12/2018	Executive Creative Director	EVP	6	0	100.00%	0.00	0.00	0.00
5/23/2018	Executive Creative Director Experience	EVP	1	0	100.00%	0.00	0.00	0.00
5/23/2018	Executive Design Director	EVP	1	0	100.00%	0.00	0.00	0.00
5/23/2018	Group Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00
9/12/2018	Group Creative Director	EVP	1	1	0.00%	0.00	0.00	0.00
3/16/2016	Group Digital Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00
8/23/2016	Group Digital Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00
8/1/2017	Group Digital Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00
11/2/2015	Creative Director	SVP	3	1	66.67%	0.67	1.00	0.33
3/16/2016	Creative Director	SVP	2	1	100.00%	1.00	1.00	0.00
8/23/2016	Creative Director	SVP	2	0	100.00%	0.00	0.00	0.00
8/1/2017	Creative Director	SVP	1	1	100.00%	1.00	1.00	0.00
8/23/2016	Director Print Services	SVP	1	0	100.00%	0.00	0.00	0.00
8/23/2016	Director of Creative Services	SVP	1	0	100.00%	0.00	0.00	0.00
8/1/2017	Director of Creative Services	SVP	1	0	100.00%	0.00	0.00	0.00
5/23/2018	Director of Creative Services	SVP	1	0	100.00%	0.00	0.00	0.00

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8/23/2016	Director of Design	SVP	1	0	100.00%	0.00	0.00	0.00		
8/1/2017	Director of Design	SVP	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Executive Creative Director	SVP	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Group Creative Director	SVP	1	0	100.00%	0.00	0.00	0.00		
3/16/2016	Group Creative Director	SVP	5	0	100.00%	0.00	0.00	0.00		
8/23/2016	Group Creative Director	SVP	6	0	100.00%	0.00	0.00	0.00		
8/1/2017	Group Creative Director	SVP	5	0	100.00%	0.00	0.00	0.00		
5/23/2018	Group Creative Director	SVP	4	0	100.00%	0.00	0.00	0.00		
9/12/2018	Group Creative Director	SVP	4	1	100.00%	1.00	1.00	0.00		
3/16/2016	Group Digital Creative Director	SVP	2	0	50.00%	0.00	0.00	0.00		
8/23/2016	Director	SVP	2	0	50.00%	0.00	0.00	0.00		
11/2/2015	Creative Director	VP	8	3	87.50%	2.63	3.00	0.38		
3/16/2016	Creative Director	VP	3	0	66.67%	0.00	0.00	0.00		
8/23/2016	Creative Director	VP	4	0	75.00%	0.00	0.00	0.00		
8/1/2017	Creative Director	VP	3	1	66.67%	0.67	1.00	0.33		
9/12/2018	Creative Director	VP	2	1	50.00%	0.50	1.00	0.50		
8/23/2016	Development Lead	VP	1	0	100.00%	0.00	0.00	0.00		
8/23/2016	Director of Creative Services	VP	1	0	100.00%	0.00	0.00	0.00		
8/23/2016	Director of Digital Production	VP	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Group Creative Director	VP	1	0	100.00%	0.00	0.00	0.00		
Mantel-Haenszel Aggregation			735	63	50.35%	31.72	41.00	9.28	6.97	3.33

Table 3
Analysis of Terminations at Doner Creative Division For Age 50 and Older

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Termination Date	Employees Eligible for Termination	Number Terminated	Percent Age 50+ in "Pool"	Predicted Number of Workers Age 50+ Terminated	Actual Number of Workers Age 50+ Terminated	Difference Between Actual and Predicted Promotions	Variance (s ²)	Number of Standard Deviations
11/2/2015	139	21	18.7%	3.93	8	+4.07	2.731	+2.46
3/16/2016	120	6	15.8%	0.95	3	+2.05	0.766	+2.34
8/23/2016	154	8	15.58%	1.25	1	-0.25	1.00	-0.25
8/1/2017	113	12	15.9%	1.91	3	+1.09	1.449	+0.91
5/23/2018	105	7	13.3%	0.93	2	+1.07	0.762	+1.23
9/12/2018	104	9	12.5%	1.13	3	+1.88	0.908	+1.97
Mantel- Haenszel Aggregation	735	63	16.0%	10.09	20	9.91	7.620	+3.41

Table 4
Analysis of Terminations at Doner Creative Division For Age 50 and Older With Controls for Title and Executive Status

Termination Date	Title	Exec. Status	Employees Eligible for Termination	Number Terminated	Percent Age 40+ in "Pool"	Predicted Number of Workers Age 40+ Terminated	Actual Number of Workers Age 40+ Terminated	Difference Between Actual and Predicted Promotions	Variance (s ²)	Number of Standard Deviations
3/16/2016	ACD/Design Director		1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Agency Photographer		1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Archivist		1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Art Director		10	3	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Art Director		13	1	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Art Director		11	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Art Director		13	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Art Director		16	1	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Art Director		13	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Art Producer		3	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Art Production Supervisor		1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Associate Creative Director		21	2	9.52%	0.19	1.00	0.81	0.16	2.00
3/16/2016	Associate Creative Director		19	1	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Associate Creative Director		26	3	3.85%	0.12	1.00	0.88	0.10	2.77
8/1/2017	Associate Creative Director		20	3	10.00%	0.30	0.00	-0.30	0.24	-0.61
5/23/2018	Associate Creative Director		19	2	10.53%	0.21	0.00	-0.21	0.18	-0.50
9/12/2018	Associate Creative Director		21	0	9.52%	0.00	0.00	0.00	0.00	
9/12/2018	Associate Design Director		1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Associate Digital Producer		1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Bilingual Creative Director		1	0	0.00%	0.00	0.00	0.00		

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8/23/2016	Bilingual Creative Director	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Business Manager	1	0	0.00%	0.00	0.00	0.00		
	Co-CEO/Chief Creative Officer	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Content Producer	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Copywriter	12	3	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Copywriter	9	1	11.11%	0.11	1.00	0.89	0.10	2.83
8/23/2016	Copywriter	10	1	10.00%	0.10	0.00	-0.10	0.09	-0.33
8/1/2017	Copywriter	9	1	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Copywriter	14	1	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Copywriter	13	0	0.00%	0.00	0.00	0.00	0.00	
	Creative Dir, Experience								
9/12/2018	Design	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Director	12	4	33.33%	1.33	1.00	-0.33	0.65	-0.41
3/16/2016	Creative Director	23	2	30.43%	0.61	1.00	0.39	0.40	0.62
8/23/2016	Creative Director	19	0	31.58%	0.00	0.00	0.00	0.00	
8/1/2017	Creative Director	13	4	30.77%	1.23	2.00	0.77	0.64	0.96
5/23/2018	Creative Director	13	1	23.08%	0.23	1.00	0.77	0.18	1.83
9/12/2018	Creative Director	9	3	11.11%	0.33	1.00	0.67	0.22	1.41
	Creative Director,								
5/23/2018	Experience Design	1	0	0.00%	0.00	0.00	0.00		
	Creative Director/Design								
9/12/2018	Director	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Recruiter	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Creative Recruiter	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Services Assistant	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Creative Services Assistant	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Creative Services Assistant	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Services Manager	2	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Creative Services Manager	2	1	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Creative Services Manager	1	0	0.00%	0.00	0.00	0.00		

5/23/2018	Creative Services Manager	4	0	0.00%	0.00	0.00	0.00	0.00
11/2/2015	Designer	9	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Designer	5	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Designer	7	0	0.00%	0.00	0.00	0.00	0.00
5/23/2018	Designer	5	1	0.00%	0.00	0.00	0.00	0.00
9/12/2018	Designer	6	0	0.00%	0.00	0.00	0.00	0.00
	Designer, Business							
11/2/2015	Development	1	0	0.00%	0.00	0.00	0.00	
3/16/2016	Developer	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Developer	1	0	0.00%	0.00	0.00	0.00	
8/1/2017	Developer	1	1	0.00%	0.00	0.00	0.00	
8/23/2016	Digital Animator	1	0	100.00%	0.00	0.00	0.00	
3/16/2016	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Digital Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
3/16/2016	Digital Copywriter	3	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Digital Copywriter	2	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Digital Copywriter	3	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Digital Designer	3	1	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Digital Production Designer	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Director of Design	1	0	0.00%	0.00	0.00	0.00	
	Director of Digital							
8/23/2016	Operations	1	0	0.00%	0.00	0.00	0.00	
	Director, Creative							
8/23/2016	Technology	1	0	0.00%	0.00	0.00	0.00	
9/12/2018	Executive Creative Director	1	0	100.00%	0.00	0.00	0.00	
11/2/2015	Executive Music Producer	1	0	0.00%	0.00	0.00	0.00	
	Global Chief Creative							
3/16/2016	Officer	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Group Creative Director	3	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Illustrator	1	0	0.00%	0.00	0.00	0.00	

5/23/2018	Illustrator	1	0	0.00%	0.00	0.00	0.00	
11/2/2015	Interactive Designer	1	1	0.00%	0.00	0.00	0.00	
8/23/2016	Interactive Developer	1	0	0.00%	0.00	0.00	0.00	
11/2/2015	Intern	7	0	0.00%	0.00	0.00	0.00	0.00
3/16/2016	Intern	7	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Intern	1	0	0.00%	0.00	0.00	0.00	
3/16/2016	Junior Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
8/23/2016	Junior Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
8/1/2017	Junior Art Director	3	1	0.00%	0.00	0.00	0.00	0.00
9/12/2018	Junior Art Director	2	0	0.00%	0.00	0.00	0.00	0.00
3/16/2016	Junior Copywriter	1	0	0.00%	0.00	0.00	0.00	
9/12/2018	Junior Copywriter	1	0	0.00%	0.00	0.00	0.00	
3/16/2016	Junior Designer	1	0	0.00%	0.00	0.00	0.00	
3/16/2016	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	
8/1/2017	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	
5/23/2018	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	
9/12/2018	Manager, User Experience	1	0	0.00%	0.00	0.00	0.00	
11/2/2015	PrePress Operator	1	0	0.00%	0.00	0.00	0.00	
11/2/2015	Prepress Supervisor	1	0	0.00%	0.00	0.00	0.00	
11/2/2015	Presentation Designer	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Presentation Designer	1	1	0.00%	0.00	0.00	0.00	
11/2/2015	Presentation Specialist	1	0	0.00%	0.00	0.00	0.00	
8/23/2016	Presentation Specialist	1	0	0.00%	0.00	0.00	0.00	
8/1/2017	Presentation Specialist	1	0	0.00%	0.00	0.00	0.00	
5/23/2018	Presentation Specialist	1	0	0.00%	0.00	0.00	0.00	
9/12/2018	Presentation Specialist	1	1	0.00%	0.00	0.00	0.00	
11/2/2015	Print Producer	6	0	66.67%	0.00	0.00	0.00	0.00
8/23/2016	Print Production Supervisor	1	0	100.00%	0.00	0.00	0.00	
11/2/2015	Print Supervisor	1	1	0.00%	0.00	0.00	0.00	

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11/2/2015	Production Artist	2	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Proofreader/Desktop	2	0	50.00%	0.00	0.00	0.00	0.00	
11/2/2015	Retoucher	2	1	50.00%	0.50	1.00	0.50	0.25	1.00
8/23/2016	Retouching Supervisor	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Retouching Work Director	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
5/23/2018	Script Typist-Creative	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Senior Art Director	3	1	0.00%	0.00	0.00	0.00	0.00	
3/16/2016	Senior Art Director	3	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Art Director	2	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Senior Art Director	3	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Senior Art Director	3	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Senior Art Director	5	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Art Producer	1	0	100.00%	0.00	0.00	0.00		
3/16/2016	Senior Brand Journalist	1	0	0.00%	0.00	0.00	0.00		
5/23/2018	Senior Concept Designer	2	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Senior Concept Designer	2	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Senior Conceptual Designer	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Senior Designer	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Senior Designer	2	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Designer	4	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Senior Designer	5	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Senior Designer	2	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Senior Designer	3	1	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Digital Copywriter	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Senior Digital Producer	2	0	0.00%	0.00	0.00	0.00	0.00	

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11/2/2015	Senior Graphic Designer	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Senior Graphic Designer	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Senior Graphic Designer	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Senior Production Artist	1	0	100.00%	0.00	0.00	0.00		
	Senior Production Artist/Associate Work								
11/2/2015	Director	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Senior Writer	3	1	33.33%	0.33	1.00	0.67	0.22	1.41
3/16/2016	Senior Writer	7	0	28.57%	0.00	0.00	0.00	0.00	
8/23/2016	Senior Writer	2	0	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Senior Writer	3	0	0.00%	0.00	0.00	0.00	0.00	
5/23/2018	Senior Writer	4	0	0.00%	0.00	0.00	0.00	0.00	
9/12/2018	Senior Writer	4	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Studio Artist	3	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Studio Artist	3	1	0.00%	0.00	0.00	0.00	0.00	
8/1/2017	Studio Artist	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Studio Copywriter	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Studio Copywriter	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Studio Lead	1	0	100.00%	0.00	0.00	0.00		
8/1/2017	Studio Lead	1	0	100.00%	0.00	0.00	0.00		
5/23/2018	Studio Lead	2	0	50.00%	0.00	0.00	0.00	0.00	
9/12/2018	Studio Lead	2	0	50.00%	0.00	0.00	0.00	0.00	
11/2/2015	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00		
8/23/2016	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00		
8/1/2017	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00		
5/23/2018	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00		
9/12/2018	Studio Lead Copywriter	1	0	100.00%	0.00	0.00	0.00		
	Studio Lead Presentation Designer								
8/23/2016	Designer	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Studio Manager	1	0	100.00%	0.00	0.00	0.00		
8/23/2016	Studio Manager	1	0	100.00%	0.00	0.00	0.00		

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8/1/2017	Studio Manager		1	0	100.00%	0.00	0.00	0.00		
	Chief Creative Officer, Los Angeles									
3/16/2016	Chief Creative Officer, Los Angeles	EVP	1	0	0.00%	0.00	0.00	0.00		
9/12/2018	Director of Design	EVP	1	0	0.00%	0.00	0.00	0.00		
9/12/2018	Exec Creative Director, Experience	EVP	1	1	0.00%	0.00	0.00	0.00		
11/2/2015	Executive Creative Director	EVP	5	0	60.00%	0.00	0.00	0.00	0.00	
3/16/2016	Executive Creative Director	EVP	6	0	50.00%	0.00	0.00	0.00	0.00	
8/23/2016	Executive Creative Director	EVP	7	0	57.14%	0.00	0.00	0.00	0.00	
8/1/2017	Executive Creative Director	EVP	7	0	57.14%	0.00	0.00	0.00	0.00	
5/23/2018	Executive Creative Director	EVP	7	1	57.14%	0.57	1.00	0.43	0.24	0.87
9/12/2018	Executive Creative Director	EVP	6	0	50.00%	0.00	0.00	0.00	0.00	
5/23/2018	Executive Design Director	EVP	1	0	100.00%	0.00	0.00	0.00		
5/23/2018	Group Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00		
9/12/2018	Group Creative Director	EVP	1	1	0.00%	0.00	0.00	0.00		
3/16/2016	Group Digital Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Group Digital Creative Director	EVP	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Creative Director	SVP	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Creative Director	SVP	3	1	33.33%	0.33	1.00	0.67	0.22	1.41
3/16/2016	Creative Director	SVP	2	1	100.00%	1.00	1.00	0.00	0.00	
8/23/2016	Creative Director	SVP	2	0	100.00%	0.00	0.00	0.00	0.00	
8/1/2017	Director Print Services	SVP	1	1	0.00%	0.00	0.00	0.00		
8/23/2016	Director of Creative Services	SVP	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Director of Creative Services	SVP	1	0	0.00%	0.00	0.00	0.00		

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5/23/2018	Director of Creative Services	SVP	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Director of Design	SVP	1	0	0.00%	0.00	0.00	0.00		
8/1/2017	Director of Design	SVP	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Executive Creative Director	SVP	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Group Creative Director	SVP	1	0	0.00%	0.00	0.00	0.00		
3/16/2016	Group Creative Director	SVP	5	0	20.00%	0.00	0.00	0.00	0.00	
8/23/2016	Group Creative Director	SVP	6	0	33.33%	0.00	0.00	0.00	0.00	
8/1/2017	Group Creative Director	SVP	5	0	40.00%	0.00	0.00	0.00	0.00	
5/23/2018	Group Creative Director	SVP	4	0	50.00%	0.00	0.00	0.00	0.00	
9/12/2018	Group Creative Director	SVP	4	1	50.00%	0.50	1.00	0.50	0.25	1.00
3/16/2016	Group Digital Creative Director	SVP	2	0	0.00%	0.00	0.00	0.00	0.00	
8/23/2016	Group Digital Creative Director	SVP	2	0	0.00%	0.00	0.00	0.00	0.00	
11/2/2015	Creative Director	VP	8	3	50.00%	1.50	3.00	1.50	0.54	2.05
3/16/2016	Creative Director	VP	3	0	66.67%	0.00	0.00	0.00	0.00	
8/23/2016	Creative Director	VP	4	0	50.00%	0.00	0.00	0.00	0.00	
8/1/2017	Creative Director	VP	3	1	66.67%	0.67	1.00	0.33	0.22	0.71
9/12/2018	Creative Director	VP	2	1	50.00%	0.50	1.00	0.50	0.25	1.00
8/23/2016	Development Lead	VP	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Director of Creative Services	VP	1	0	0.00%	0.00	0.00	0.00		
8/23/2016	Director of Digital	VP	1	0	100.00%	0.00	0.00	0.00		
11/2/2015	Production	VP	1	0	0.00%	0.00	0.00	0.00		
11/2/2015	Group Creative Director	VP	1	0	0.00%	0.00	0.00	0.00		
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Mantel-Haenszel Aggregation			735	63	16.9%	10.67	20.00	9.33	5.16	+3.89

Table 5
Age Analysis of Terminations at Creative Division at Doner

Termination Date	Number of Terminated Employees	Average Age of Terminated Employees	Number of Retained Employees	Average Age of Retained Employees	Age Difference Between Terminated and Retained Employees	Number of Standard Deviations
11/2/2015	21	42.90	118	37.83	5.07	+1.90
3/16/2016	6	44.33	114	37.87	6.46	+1.43
8/23/2016	8	36.88	146	39.19	-2.32	-0.62
8/1/2017	12	43.25	101	37.36	5.89	+1.81
5/23/2018	7	44.86	98	37.12	7.74	+1.84
9/12/2018	9	49.22	95	36.15	13.07	+3.81
Total	55	43.46	526	37.33	6.13	+3.43

Table 6
Probability of Reemployment for Ms. Walsh Based on Chan and Stevens

Year	Month	Age	Monthly Probability of Getting Employed	Cumulative Probability of Getting Employed	Months
2018	6	60	4.22%	4.22%	1
2018	7	60	4.03%	8.08%	2
2018	8	60	3.85%	11.62%	3
2018	9	60	3.67%	14.87%	4
2018	10	60	3.51%	17.85%	5
2018	11	60	3.35%	20.61%	6
2018	12	60	3.20%	23.15%	7
2019	1	60	3.06%	25.50%	8
2019	2	60	2.93%	27.68%	9
2019	3	60	2.80%	29.71%	10
2019	4	60	2.68%	31.59%	11
2019	5	60	2.56%	33.34%	12
2019	6	61	1.44%	34.30%	13
2019	7	61	1.37%	35.21%	14
2019	8	61	1.31%	36.05%	15
2019	9	61	1.25%	36.85%	16
2019	10	61	1.20%	37.61%	17
2019	11	61	1.14%	38.32%	18
2019	12	61	1.09%	39.00%	19
2020	1	61	1.05%	39.64%	20
2020	2	61	1.00%	40.24%	21
2020	3	61	0.96%	40.81%	22
2020	4	61	0.92%	41.36%	23
2020	5	61	0.88%	41.87%	24
2020	6	62	0.68%	42.27%	25
2020	7	62	0.65%	42.65%	26
2020	8	62	0.62%	43.00%	27
2020	9	62	0.60%	43.35%	28
2020	10	62	0.58%	43.67%	29
2020	11	62	0.55%	43.98%	30
2020	12	62	0.53%	44.28%	31
2021	1	62	0.51%	44.57%	32
2021	2	62	0.49%	44.84%	33
2021	3	62	0.47%	45.10%	34
2021	4	62	0.46%	45.35%	35
2021	5	62	0.44%	45.59%	36

2021	6	63	0.68%	45.96%	37
2021	7	63	0.65%	46.31%	38
2021	8	63	0.63%	46.65%	39
2021	9	63	0.61%	46.98%	40
2021	10	63	0.59%	47.29%	41
2021	11	63	0.57%	47.59%	42
2021	12	63	0.56%	47.89%	43
2022	1	63	0.54%	48.17%	44
2022	2	63	0.53%	48.44%	45
2022	3	63	0.51%	48.70%	46
2022	4	63	0.50%	48.96%	47
2022	5	63	0.48%	49.21%	48
2022	6	64	0.39%	49.40%	49
2022	7	64	0.38%	49.60%	50
2022	8	64	0.37%	49.78%	51
2022	9	64	0.36%	49.97%	52
2022	10	64	0.35%	50.14%	53

Note: Based on Table 3, column 3 in Sewin Chan and Ann Huff Stevens, "Job Loss and Employment Patterns of Older Workers," *Journal of Labor Economics*, April 2001. The forecast is for married, white female, college education in excellent health with a prior job loss. The probabilities adjust for age and months not employed (months not employed is 1 for June 2018).